

# **Rapides Parish School Board**

**Alexandria, Louisiana**

**June 30, 2012**

**Rapides Parish School Board  
Alexandria, Louisiana**

**June 30, 2012**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

## Independent Auditor's Report

Rapides Parish School Board  
Alexandria, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board, Alexandria, Louisiana, as of and for the year ended June 30, 2012, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Rapides Parish School Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2012, on our consideration of the Rapides Parish School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board  
Alexandria, Louisiana

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress for postemployment health care and life insurance benefits labeled "Required Supplemental Information" in the table of contents (Part I and Part II) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rapides Parish School Board's financial statements as a whole. The information labeled "Introductory Section", "Supplemental Information", and "Statistical Section" in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The information labeled "Supplemental Information" in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The "Introductory Section" and "Statistical Section" have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

November 16, 2012

**Required Supplemental Information – Part I**

## **Management's Discussion and Analysis**



**Rapides Parish School Board  
Management's Discussion and Analysis (MD&A)**

This discussion and analysis is intended to serve as an introduction to Rapides Parish School Board's basic financial statements. The basic financial statements consist of three components: Government-Wide Financial Statements, Fund Financial Statements, and Notes to Basic Financial Statements.

**Financial Highlights**

- The School Board's assets exceeded its liabilities by \$57.5 million (net assets) for the year ended June 30, 2012. This compares to \$57.5 million for the previous year.
- Total net assets at June 30, 2012, consist of the following:
  - Capital assets, net of related debt, of \$32.5 million, which consist of property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the construction or purchase of capital assets.
  - Net assets of \$39.0 million are restricted from outside sources, such as grantors, tax propositions approved by the voters, etc.
  - Unrestricted net assets reflect \$(14.0) million for payment of continuing obligations to citizens and creditors.
- The School Board's governmental funds reported fund balances of \$63.7 million this year, compared to \$57.9 million for the previous year.
- At June 30, 2012, the General Fund had a \$21.0 million fund balance, an increase of \$3.4 million from the previous year.

**Government-Wide Financial Statements**

The Government-Wide Financial Statements provide a broad view of the School Board's operations. The Statement of Net Assets and the Statement of Activities, which appear first in the School Board's financial statements, report information on the School Board as a whole and its activities in a manner which is similar to a private-sector business. These statements include all assets and liabilities, and are prepared using the *accrual* basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Assets presents all of the School Board's assets and liabilities, with the difference between the two reported as "net assets". Over time, increases or decreases in the School Board's net assets may serve as a useful indicator of whether the School Board's financial position is improving or deteriorating. The Statement of Activities presents information showing how the School Board's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods, e.g., earned but unused sick leave.

The Statement of Net Assets and Statement of Activities report the governmental activities of the School Board. All of the School Board's services are reported here, including instruction, support services, school food service, and debt service.

**Fund Financial Statements**

*Governmental Funds*

The School Board's Fund Financial Statements follow the Government-Wide statements and provide detailed information about the School Board's most significant funds, not the School Board as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money, e.g., grants from the U.S. Department of Education.

**Rapides Parish School Board  
Management's Discussion and Analysis (MD&A)**

All of the School Board's services are reported in governmental funds which focus on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School Board's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the School Board's programs. The relationship (or difference) between governmental activities reported in the Statement of Net Assets and the Statement of Activities and governmental funds is reconciled in the financial statements.

***Fiduciary Funds***

The School Board is the trustee, or fiduciary, for school activity funds. All of the School Board's fiduciary activities are reported in the Statement of Fiduciary Assets and Liabilities which follows the fund financial statements. These activities have been excluded from the School Board's other financial statements because the School Board cannot use these assets to finance its operations. The School Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements and are located after the basic financial statements.

**Government-Wide Financial Analysis**

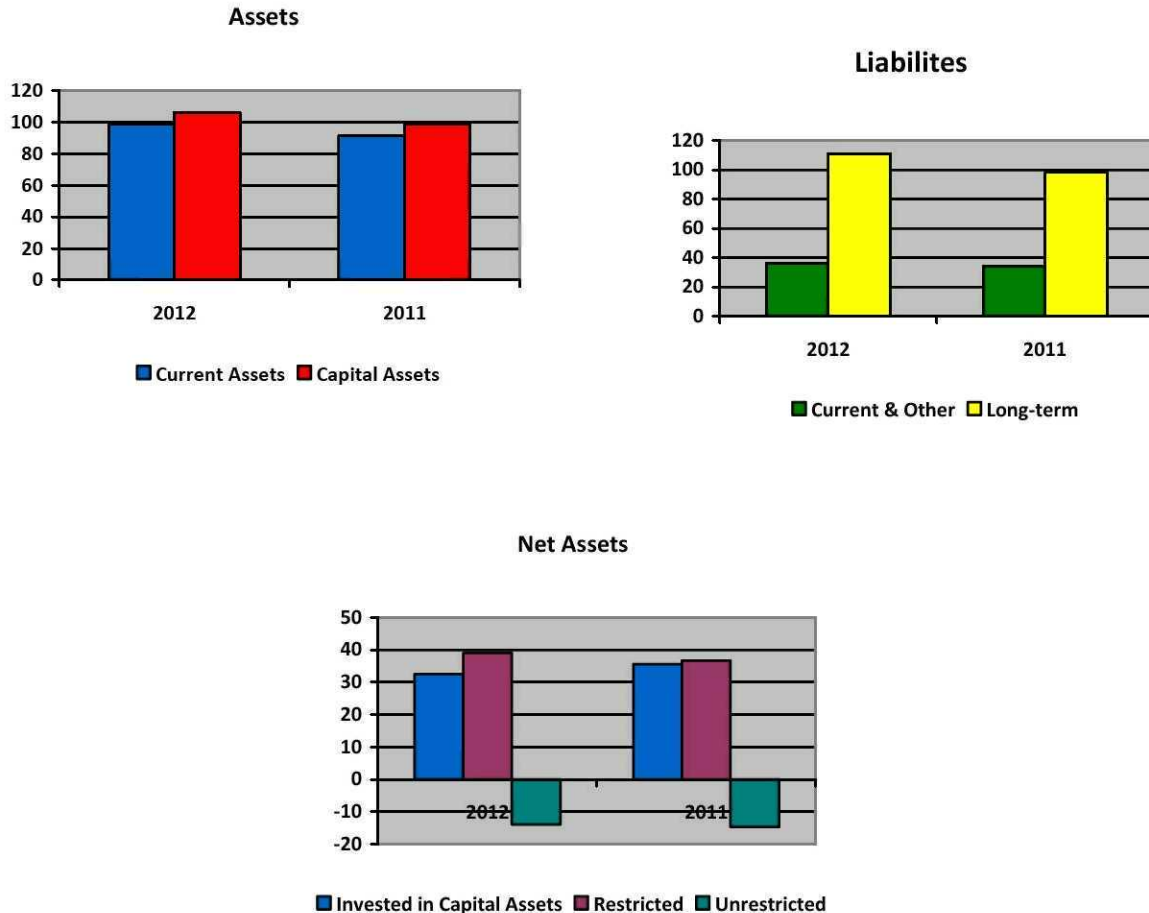
The following table presents the statement of net assets in a condensed manner and gives comparisons to the previous year.

**Net Assets  
As of June 30, 2012 and 2011  
(in millions)**

	<u>2012</u>	<u>2011</u>	<u>Amount Of Change Increase/ (Decrease)</u>	<u>Percentage Change Increase (Decrease)</u>
<b>Assets</b>				
Current and other assets	\$ 98.7	\$ 91.4	\$ 7.3	8.0%
Capital assets	<u>105.9</u>	<u>99.0</u>	<u>6.9</u>	<u>7.0%</u>
<b>Total Assets</b>	<u>\$ 204.6</u>	<u>\$ 190.4</u>	<u>\$ 14.2</u>	<u>7.5%</u>
<b>Liabilities</b>				
Current and other liabilities	\$ 35.9	\$ 34.2	\$ 1.7	5.0%
Long-term liabilities	<u>111.2</u>	<u>98.7</u>	<u>12.5</u>	<u>12.7%</u>
<b>Total Liabilities</b>	<u>\$ 147.1</u>	<u>\$ 132.9</u>	<u>\$ 14.2</u>	<u>10.7%</u>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	\$ 32.5	\$ 35.6	\$ (3.1)	(8.7)%
Restricted	39.0	36.7	2.3	6.3%
Unrestricted	<u>(14.0)</u>	<u>(14.8)</u>	<u>0.8</u>	<u>5.4%</u>
<b>Total net assets</b>	<u>\$ 57.5</u>	<u>\$ 57.5</u>	<u>\$ 0.0</u>	<u>0.0%</u>

# **Rapides Parish School Board Management's Discussion and Analysis (MD&A)**

The following tables show graphically changes in assets, liabilities, and net assets between the present and previous fiscal years.



Current assets increased moderately during 2012 due to increases in cash or cash equivalents, accounts receivable, and inventory. Capital assets increased during 2012 as a net result of depreciation expense on capital assets and an increase in construction in progress. Consequently, long-term liabilities increased due to a new issue of General Obligation Bonds in District 52, a new certificate of indebtedness, and annual payments on existing General Obligation Bonds. In addition, current liabilities increased due to an increase in accounts payable and contracts payable and a decrease in salaries payable. The net result of increases in construction in progress, furniture and equipment, and long-term liabilities was a decrease in invested capital assets for 2012. In addition, restricted net assets increased due to a slight increase in a majority of the maintenance fund accounts and the establishment of two debt service funds to account for qualified school construction bonds. Unrestricted net assets remained almost even with prior year.

The results of this year's operations for the School Board as a whole are reported in the Statement of Activities. The following table presents the information from that statement and rearranges it to present a slightly different perspective.

**Rapides Parish School Board  
Management's Discussion and Analysis (MD&A)**

**Changes in Net Assets  
For the Fiscal Years Ended June 30, 2012 and 2011  
(in millions)**

	<u>2012</u>	<u>2011</u>	<u>Amount Change</u>	<u>Percentage Change</u>
<b>Revenues:</b>				
Program revenues:				
Charges for services	\$ 2.3	\$ 2.8	\$ (0.5)	(17.9)%
Operating grants and contributions	33.6	42.2	(8.6)	(20.4)%
Capital grants and contributions	0.5	0.0	0.5	100.0 %
General revenues:				
Property taxes	32.3	31.1	1.2	3.9 %
Sales taxes	35.8	34.6	1.2	3.5 %
Grants and contributions not restricted to specific programs:				
Minimum Foundation Program	126.4	119.6	6.8	5.7 %
State revenue sharing	0.9	0.9	0.0	0.0 %
Other unrestricted taxes	0.9	0.9	0.0	0.0 %
Other revenues:				
Unrestricted investment earnings	0.2	0.1	0.1	100.0 %
Gain (loss) on sale of asset	0.0	0.0	0.0	0.0 %
Other	<u>0.7</u>	<u>0.6</u>	<u>0.1</u>	<u>16.7 %</u>
<b>Total revenues</b>	<u><b>233.6</b></u>	<u><b>232.8</b></u>	<u><b>0.8</b></u>	<u><b>0.3 %</b></u>
<b>Functions/Program Expenses:</b>				
Current:				
Instruction:				
Regular programs	90.3	84.9	5.4	6.4 %
Special education programs	30.0	33.6	(3.6)	(10.7)%
Vocational programs	3.9	3.7	0.2	5.4 %
Other instructional programs	1.8	1.8	0.0	0.0 %
Special programs	12.7	14.5	(1.8)	(12.4)%
Adult and continuing education programs	0.2	0.4	(0.2)	(50.0)%
Support services:				
Student services	12.1	10.0	2.1	21.0 %
Instructional staff support	9.9	11.0	(1.1)	(10.0)%
General administration	3.1	8.3	(5.2)	(62.7)%
School administration	12.3	11.7	0.6	5.1 %
Business services	1.4	1.3	0.1	7.7 %
Plant services	23.1	20.5	2.6	12.7 %

**Rapides Parish School Board  
Management's Discussion and Analysis (MD&A)**

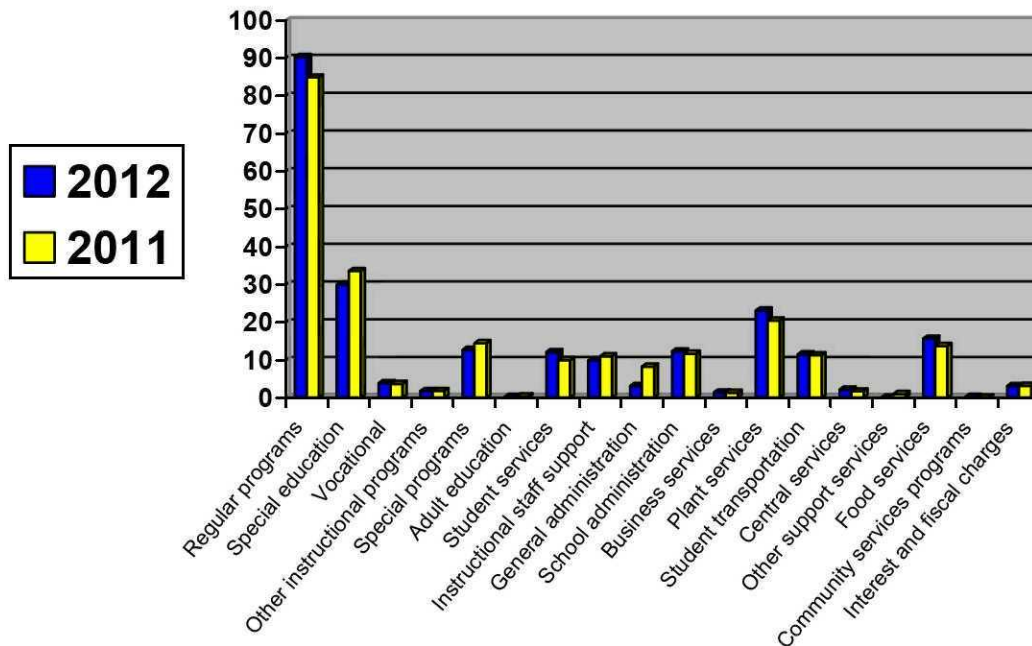
	<u>2012</u>	<u>2011</u>	<u>Amount Change</u>	<u>Percentage Change</u>
Student transportation services	11.5	11.3	0.2	1.8 %
Central services	2.2	1.7	0.5	29.4 %
Other support services	0.1	1.0	(0.9)	(90.0)%
Food services	15.7	13.7	2.0	14.6%
Community service programs	0.2	0.1	0.1	100.0%
Debt service:				
Interest and fiscal charges	3.1	3.2	(0.1)	(3.1)%
<b>Total expenses</b>	<u>233.6</u>	<u>232.7</u>	<u>0.9</u>	<u>0.4 %</u>
<b>Increase (decrease) in net assets</b>	<u>0.0</u>	<u>0.1</u>	<u>(0.1)</u>	<u>(100.0)%</u>
<b>Beginning net assets</b>	<u>57.5</u>	<u>57.4</u>	<u>0.1</u>	<u>0.2 %</u>
<b>Ending net assets</b>	<u>\$ 57.5</u>	<u>\$ 57.5</u>	<u>\$ 0.0</u>	<u>0.0 %</u>

The most significant change in revenues, when compared to the previous year was the decrease in operating grants and contributions of \$8.6 million as a result of the elimination of funds for several federal programs and the elimination of EduJob funding for 2011-2012. Minimum Foundation Program revenues increased by \$6.8 million which was the net effect of the positive growth in student population and the elimination of EduJob funds which were used as a backfill for the Minimum Foundation Program in 2010-2011. General revenues were impacted by positive growth in the economy with sales taxes and property taxes increasing in 2012 by \$1.2 million each.

Increased costs continued to impact virtually all program expenses in 2012 and budget cuts were a constant reminder of the past. Prior to the beginning of the 2011-2012 fiscal year, staffing adjustments were made in order to lessen the effect of increasing costs. Despite these efforts, regular programs, student services, plant services, and food services increased over the prior year by \$5.4 million, \$2.1 million, \$2.6 million, and \$2.0 million, respectively. These programs continued to be impacted by costs associated with EduJob funding. Special education, special programs, instructional staff services, and general administration showed decreases of \$3.6 million, \$1.8 million, \$1.1 million and \$5.2 million. Following is a chart comparing expenses, by major category for the current and immediately preceding year.

**Rapides Parish School Board  
Management's Discussion and Analysis (MD&A)**

## Expenses (in millions)



### Individual Funds Analysis

As previously discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$63.7 million. Of this amount approximately \$19.6 million is unassigned, indicating its availability to fund future services.

The General Fund showed an increase in fund balance from the previous year. The June 30, 2012, fund balance for the General Fund is equal to approximately 13.4% of total General Fund revenues, increasing from the previous year. The School Board's General Fund is primarily driven by personnel with salaries and benefits comprising 87.5% of the expenditures.

The School Lunch/Breakfast Fund balance showed an increase in fund balance of approximately \$0.3 million or 7.9% when compared to the previous year. The School Lunch/Breakfast Fund's increase can be attributed mainly to a decrease in the cost of purchased food used and a decrease in all aspects of salaries and related benefits.

### General Fund Budget

A schedule showing the School Board's original and final budget amounts compared with actual amounts is provided later in this report as Required Supplemental Information. Following are the amendments to the 2011-2012 General Fund original budget.

**Rapides Parish School Board  
Management's Discussion and Analysis (MD&A)**

*Budget Amendments*

The General Fund budget was amended during the year to reflect adjustments in revenues and expenditures. State Equalization funds were increased by \$1.3 million as a result of a mid-year adjustment for increased student count. Revenues from sales taxes and other local sources were increased by \$0.5 million and \$0.3 million respectively. Regular program budgets were increased by \$4.0 million and special education budgets were decreased by \$1.3 million. Student services and vocational programs budgets were increased by \$1.5 million and \$0.2 million. Several programs within support services had decreases in budgets with the most significant changes being school administration and instructional support services with decreases of \$0.5 million and \$0.2 million. Special programs budget was another instructional budget which was amended to reflect a decrease of \$0.4 million. Other financing sources budget for transfers in increased by \$1.0 million as result of increased sales taxes transferred in for salaries and related benefits. Additional budget adjustments were made within program functions which reflected as a zero change for the overall program.

*Budget Variances*

Actual operating results reflect the following which are the more significant differences between the General Fund final amended budget and actual amounts. The largest budget variance in revenues and other financing sources were the increased amounts of ad valorem taxes of \$0.5 million. Furthermore, sales and miscellaneous taxes, other state sources, and other financing sources (transfers in) failed to meet budget expectations by \$0.2 million, \$0.2 million, and \$0.3 million, respectively.

Actual expenses for instructional programs were \$1.8 million less than expected with regular education and special programs expenses \$1.7 million and \$0.3 million less than expected and special education programs expenses \$0.2 million more than expected. This variance was primarily related to salaries and related benefits which is the result of continued staffing adjustments during 2012. Actual expenses for support services were \$1.0 million less than expected with general administration, plant services, and transportation services expenses being \$0.4 million, \$0.5 million, and \$0.5 million less than expected, respectively, and school administration expenses being \$0.4 million more than expected. Other financing uses were less than budget as a result of transfers out and other LEAs being \$0.6 million less for 2012.

The previously mentioned variances between the final budget and actual amounts are summarized as follows.

<b><u>Revenues and Other Financing Sources</u></b>	<b><u>Variance - Positive (Negative) (in millions)</u></b>
Sales and miscellaneous taxes	\$ (0.2)
Ad valorem taxes	0.5
Other State Sources	(0.2)
Transfers In	<u>(0.3)</u>
<b>Total - Revenues and Other Financing Sources</b>	<b><u>\$ (0.2)</u></b>

**Rapides Parish School Board  
Management's Discussion and Analysis (MD&A)**

**Expenditures and Other Financing Uses**

Instructional programs	\$ 1.8
Support and other programs	1.0
Capital Outlay	0.1
Transfers out and other LEAs	<u>0.6</u>
<b>Total - Expenditures and Other Financing Uses</b>	<b><u>\$ 3.5</u></b>

**Capital Asset and Debt Administration**

*Capital Assets*

At June 30, 2012, the School Board had \$105.9 million (net of depreciation) invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount increased from the previous year. As a result of depreciation, buildings and improvements decreased to \$86.1 million, while furniture and equipment increased to \$9.2 million and construction in progress increased to \$8.2 million.

The following table shows capital assets, net of depreciation for this year compared to last year's amounts.

	<b>(Millions)</b>	
<b>Capital Assets at Year-End</b>	<b><u>2012</u></b>	<b><u>2011</u></b>
Land	\$ 2.4	\$ 2.4
Buildings and improvements	86.1	89.1
Furniture and equipment	9.2	6.4
Construction in progress	<u>8.2</u>	<u>1.1</u>
Totals	<b><u>\$ 105.9</u></b>	<b><u>\$ 99.0</u></b>

At June 30, 2012 the capital projects funds remaining from bond issues have \$18.6 million of unexpended bond proceeds.

*Debt Administration*

At June 30, 2012, the School Board had \$86,105,000 general obligation bonds and \$5,825,000 certificates of indebtedness outstanding with maturities from 2012-2032 and interest rates ranging from 0.1% to 4.9%. Under state law, the School Board is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of taxable property. At June 30, 2012, the School Board's bonded debt of \$76,105,000 was well below the legal limit of \$288,893,040.

Notes nine and eleven to the financial statements provide more detailed information on capital assets and long-term debt activity.



**Rapides Parish School Board  
Management's Discussion and Analysis (MD&A)**

**Economic Factors and Next Year's Budgets and Rates**

The significant changes which impact the succeeding year's budget for expenditures are the increase in the cost for employer retirement contributions (\$0.9 million) and the increase in salaries and related benefits (\$1.4 million) due to the elimination of EduJob funding. Decreases to the 2012-13 budget are salaries (\$0.3 million) due to staffing adjustments and opening of a new school and decreases in transfers out (\$2.7 million). While the significant changes in revenues are the decrease of transfer of indirect cost (\$0.1 million) and the increase of State Equalization Funds (\$1.9 million). The tax roll for 2012 property taxes has been released and shows a 6.7% increase in parishwide taxable assessed values compared to the previous year. This increase in assessed taxable value is largely attributed to 2012 being a year of reassessment. Sales taxes for the first quarter of the School Board's 2012-2013 fiscal year showed an decrease of approximately two percent over the same period in the previous year. The School Board's financial statements for 2011-12 were impacted by GASB 45 with regards to the liability for other post employment benefits. Management feels certain that this liability will continue to impact the School Board's financial statements for 2012-13 and future years.

The School Board levied 186.33 mills in renewable and constitutional ad valorem taxes for the 2012-13 fiscal year, reflecting a slight increase of 7.29 mills from prior year. Renewable taxes are at a set rate approved by the electorate, except for statutorily provided roll up and roll back provisions during reassessment, every four years. Levies for debt service on bond issues amounted to 179.50 mills, a decrease from the 209.0 mills levied the previous year. This decrease is a result of adjustments required due to changes in assessed values of property and bonds nearing maturity. State law provides that bond millages may be adjusted up or down in order to collect sufficient taxes to service bonded debt. Several of the debt service funds have accumulated balances sufficient to service the debt with a lowered millage for the foreseeable future and, therefore, their debt service millages were reduced for the 2012-13 year. Additionally, some districts have bond issues that are nearing the end of their term.

**Contacting the School Board's Financial Management**

This financial report is designed to provide a general overview of the School Board's finances for all those with an interest in the School Board's finances. Questions about this report or requests for additional information should be addressed to Elizabeth A. Domite, Director of Finance, Rapides Parish School Board, P. O. Box 1230, Alexandria, LA 71309, telephone number (318)487-0888.

## **Basic Financial Statements**

**Government-Wide  
Financial Statements**

**Rapides Parish School Board  
Alexandria, Louisiana  
Statement of Net Assets  
Governmental Activities  
June 30, 2012**

**Exhibit A**

<b>Assets</b>		
Cash and cash equivalents		\$ 73,486,250
Certificate of deposit		15,177
Receivables		14,129,965
Inventories		229,117
Other assets		1,753
Restricted cash and cash equivalents		9,019,014
Restricted investments		1,764,555
Capital assets, net of depreciation		
Nondepreciable		
Land and improvements	2,406,299	
Construction in progress	8,179,708	
Depreciable		
Buildings and improvements	86,125,840	
Furniture and equipment	9,224,285	105,936,132
Total Assets		<u>204,581,963</u>
<b>Liabilities</b>		
Salaries and employee benefits payable		28,289,931
Accounts payable		3,721,023
Contracts payable		1,108,468
Accrued interest payable		919,638
Deferred revenues		1,802,698
Long-term liabilities		
Due within one year	7,969,795	
Due in more than one year	103,228,082	111,197,877
Total Liabilities		<u>147,039,635</u>
<b>Net Assets</b>		
Invested in capital assets, net of related debt		32,563,023
Restricted for		
Salaries and related benefits		700,040
National forest educational opportunity		258,220
Other special purposes		10,486,065
Debt service		8,988,479
Capital projects		18,556,891
Permanent fund - nonexpendable		3,000
Permanent fund - expendable		12,292
Unrestricted		<u>(14,025,682)</u>
<b>Total Net Assets</b>		<u><u>\$ 57,542,328</u></u>

The accompanying notes are an integral part of the basic financial statements.

**Rapides Parish School Board  
Alexandria, Louisiana  
Statement of Activities  
Governmental Activities  
Year Ended June 30, 2012**

**Exhibit B**

**Net (Expense)  
Revenue and  
Changes in  
Net Assets**

		Program Revenue			
		Charges for	Operating	Capital Grants	
	Expenses	Services	Grants and Contributions	and Contributions	Governmental Activities
<b>Functions/Programs</b>					
Current					
Instruction					
Regular programs	\$ 90,240,298	\$ -	\$ 2,332,809	\$ -	\$ (87,907,489)
Special education programs	29,977,213	164,363	5,948,378	-	(23,864,472)
Vocational programs	3,941,488	-	327,979	-	(3,613,509)
Other instructional programs	1,786,559	-	624,662	-	(1,161,897)
Special programs	12,720,378	-	13,194,571	-	474,193
Adult and continuing education programs	243,751	-	155,806	-	(87,945)
Support services					
Student services	12,121,462	62,967	198,453	-	(11,860,042)
Instructional staff support	9,854,955	-	836,807	-	(9,018,148)
General administration	3,124,682	-	-	-	(3,124,682)
School administration	12,310,071	-	-	-	(12,310,071)
Business services	1,398,081	-	-	-	(1,398,081)
Plant services	23,126,272	-	-	525,000	(22,601,272)
Student transportation services	11,494,371	-	-	-	(11,494,371)
Central services	2,172,937	-	-	-	(2,172,937)
Other support services	112,387	-	-	-	(112,387)
Food services	15,730,989	2,037,412	9,944,420	-	(3,749,157)
Community service programs	145,924	13,982	-	-	(131,942)
Debt service					
Interest and fiscal charges	3,102,433	-	-	-	(3,102,433)
Total Governmental Activities	<u>\$ 233,604,251</u>	<u>\$ 2,278,724</u>	<u>\$ 33,563,885</u>	<u>\$ 525,000</u>	<u>(197,236,642)</u>
<b>General Revenues</b>					
Taxes					
Property taxes, levied for general purposes					23,585,909
Property taxes, levied for debt service purposes					8,694,506
Sales tax, levied for general purposes					11,953,834
Sales tax, levied for salaries and related benefits					23,907,538
Other unrestricted taxes					937,026
Grants and contributions not restricted to specific programs					
Minimum foundation program					126,372,980
State revenue sharing					912,634
Rentals, leases, and royalties					131,303
Federal e-rate					527,389
Unrestricted investment earnings					206,594
Miscellaneous					224,895
Loss on sale of asset					(36,502)
Local revenue transfers - other LEAs					(168,022)
Total General Revenues					<u>197,250,084</u>
<b>Change in Net Assets</b>					13,442
<b>Net Assets, Beginning of Year</b>					<u>57,528,886</u>
<b>Net Assets, End of Year</b>					<u>\$ 57,542,328</u>

The accompanying notes are an integral part of the basic financial statements.

## **Fund Financial Statements**

## Exhibit C

The accompanying notes are an integral part of the basic financial statements.

**Rapides Parish School Board  
Alexandria, Louisiana  
Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Assets  
June 30, 2012**

**Exhibit D**

**Total Fund Balances, Governmental Funds**

\$ 63,723,711

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statement but are reported in the governmental activities of the Statement of Net Assets.

105,936,132

Some liabilities are not due and payable in the current period and are not included in the fund financial statement but are included in the governmental activities of the Statement of Net Assets:

Workers' compensation claims

(2,564,083)

Liability claims

(610,438)

Postemployment benefit obligation

(4,540,441)

Compensated absences

(11,552,915)

Certificates of indebtedness

(5,825,000)

Bonded indebtedness

(86,105,000)

Interest on long-term debt is accrued in the Statement of Net Assets, but not in the governmental funds.

(919,638)

**Net Assets of Governmental Activities in the Statement of Net Assets**

\$ 57,542,328

The accompanying notes are an integral part of the basic financial statements.



**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended June 30, 2012**

**Exhibit E**

	General Fund	School Lunch/Breakfast Fund	Pineville No. 52 Capital Project Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Local sources					
Taxes					
Ad valorem taxes	\$ 16,067,553	\$ -	\$ -	\$ 16,959,768	\$ 33,027,321
Sales and miscellaneous taxes	11,953,834	-	-	23,907,538	35,861,372
Rentals, leases, and royalties	28,972	-	-	87,833	116,805
Interest earnings	33,781	3,780	4,688	164,345	206,594
Food services	-	2,038,001	-	-	2,038,001
Other	730,438	-	-	1,709,351	2,439,789
State sources					
Equalization	126,185,713	187,267	-	-	126,372,980
Other	1,031,932	-	-	1,150,616	2,182,548
Federal sources	597,881	9,944,420	-	21,220,028	31,762,309
<b>Total Revenues</b>	<b>158,630,084</b>	<b>12,173,468</b>	<b>4,688</b>	<b>65,199,479</b>	<b>234,007,719</b>
<b>Expenditures</b>					
Current					
Instruction					
Regular programs	83,525,400	-	-	2,352,071	85,877,471
Special education programs	26,485,373	-	-	2,296,625	28,791,998
Vocational programs	3,450,514	-	-	312,468	3,762,982
Other instructional programs	1,618,981	-	-	78,473	1,697,454
Special programs	1,632,729	-	-	10,711,896	12,344,625
Adult and continuing education	40,244	-	-	151,358	191,602
Support services					
Student services	9,561,158	-	-	2,365,847	11,927,005
Instructional staff support	4,840,110	-	-	4,781,304	9,621,414
General administration	3,010,864	-	50,973	748,779	3,810,616
School administration	11,738,242	-	-	114,393	11,852,635
Business services	1,278,217	-	-	92,856	1,371,073
Plant services	6,233,805	-	-	12,023,161	18,256,966
Student transportation services	10,535,477	-	-	218,508	10,753,985
Central services	1,837,120	-	-	60,068	1,897,188
Other support services	111,450	-	-	-	111,450
Food services	544,885	14,217,141	-	-	14,762,026
Community service programs	26,080	-	-	118,536	144,616
Capital outlay	421,707	143,453	245,385	17,104,245	17,914,790
Debt service					
Principal retirement	559,999	-	-	5,945,001	6,505,000
Interest and fiscal charges	144,823	-	-	2,856,805	3,001,628
<b>Total Expenditures</b>	<b>167,607,178</b>	<b>14,360,594</b>	<b>296,358</b>	<b>62,332,394</b>	<b>244,596,524</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(10,977,094)</b>	<b>(2,187,126)</b>	<b>(291,670)</b>	<b>2,867,085</b>	<b>(10,588,805)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	23,232,973	2,471,039	-	9,343,675	35,047,687
Transfers out	(8,765,448)	-	-	(26,282,239)	(35,047,687)
Local revenue transfers - other LEAs	(168,022)	-	-	-	(168,022)
Issuance of debt	-	-	13,042,740	11,142,260	24,185,000
Payments to refund escrow agent	-	-	-	(7,642,260)	(7,642,260)
Proceeds from sale of capital assets	6	-	-	-	6
<b>Total Other Financing Sources (Uses)</b>	<b>14,299,509</b>	<b>2,471,039</b>	<b>13,042,740</b>	<b>(13,438,564)</b>	<b>16,374,724</b>
<b>Net Change in Fund Balances</b>	<b>3,322,415</b>	<b>283,913</b>	<b>12,751,070</b>	<b>(10,571,479)</b>	<b>5,785,919</b>
<b>Fund Balances, Beginning of Year</b>	<b>17,638,625</b>	<b>3,606,390</b>	<b>308,082</b>	<b>36,384,695</b>	<b>57,937,792</b>
<b>Fund Balances, End of Year</b>	<b>\$ 20,961,040</b>	<b>\$ 3,890,303</b>	<b>\$ 13,059,152</b>	<b>\$ 25,813,216</b>	<b>\$ 63,723,711</b>

The accompanying notes are an integral part of the basic financial statements.

**Rapides Parish School Board  
Alexandria, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds to the Statement of Activities  
Year Ended June 30, 2012**

**Exhibit F**

**Net Change in Fund Balances - Total Governmental Funds** **\$ 5,785,919**

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures. However, in the Statement of Activities the cost of those assets is depreciated over their estimated useful lives.

Acquisition of capital assets	13,156,551
Depreciation expense	(6,250,357)
Loss on disposal of capital assets	(36,508)

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets.

New bond proceeds	(20,685,000)
Proceeds from accrued interest	(77,260)
Certificates of indebtedness proceeds	(3,500,000)

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

Principal retirement - bonds	5,615,000
Refunded bond principal payments	7,642,260
Principal retirement - certificates of indebtedness	690,000

Net (increase) decrease in accrued interest payable	(23,545)
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In the Statement of Activities, certain operating expenses, such as compensated absences, workers' compensation claims, and liability claims are measured by the amounts incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amount actually paid).

Net (increase) decrease in vacation and sick leave accrued	(408,636)
Net (increase) decrease in workers' compensation claims earned	57,901
Net (increase) decrease in liability claims	1,219,651
Net (increase) decrease in postemployment benefit obligation accrued	(3,049,284)
Net increase (decrease) in supplies received prior to fiscal year-end to be used in the next school year	<u>(123,250)</u>

<b>Change in Net Assets of Governmental Activities</b>	<b><u>\$ 13,442</u></b>
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The accompanying notes are an integral part of the basic financial statements.

**Rapides Parish School Board  
Alexandria, Louisiana  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Fund  
School Activity Agency Fund  
June 30, 2012**

**Exhibit G**

**Assets**

Cash and cash equivalents	\$ 2,548,962
Certificates of deposit	131,206
Investments	100,472
Receivables	<u>58,121</u>
<b>Total Assets</b>	<b><u>\$ 2,838,761</u></b>

**Liabilities**

Deposits due others	<u>\$ 2,838,761</u>
<b>Total Liabilities</b>	<b><u>\$ 2,838,761</u></b>

The accompanying notes are an integral part of the basic financial statements.

## **Notes to Basic Financial Statements**

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

**1. Reporting Entity and Significant Accounting Policies**

**Reporting Entity**

The Rapides Parish School Board (School Board) was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Rapides Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The Rapides Parish School Board is comprised of nine members who are elected from nine districts for terms of four years.

The Rapides Parish School Board operates forty-eight schools within the parish with a total enrollment of 23,075 pupils as of October 1, 2011. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the Rapides Parish School Board provides transportation and school food services for the students.

The financial statements of the School Board have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations) constitutes GAAP for governmental units.

The School Board is considered a primary government since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board also has no component units as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

Because the Rapides Parish School Board has a separately elected governing body and is legally separate and fiscally independent, the School Board is a separate governmental reporting entity. For financial reporting purposes, the School Board's financial statements include all funds, schools, agencies, and committees for which the School Board is financially accountable. The School Board is not aware of any other entities that should be included within the financial statements.

**Basis of Presentation**

The School Board's basic financial statements consist of Government-Wide Financial Statements, including a Statement of Net Assets, a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

**Rapides Parish School Board**  
**June 30, 2012**

**Notes to Basic Financial Statements**

**Government-Wide Financial Statements** – The Government-Wide Financial Statements, “*Statement of Net Assets*” and “*Statement of Activities*”, report information on all non-fiduciary activities of the School Board. Fiduciary funds are reported only in the “*Statement of Fiduciary Assets and Liabilities*” at the Fund Financial Statement level. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by taxes and School Board general revenues, from business-type activities (if any), generally financed in whole or in part with fees charged to external customers. The activity of internal service funds (if any) is eliminated to avoid duplicating revenues and expenses. The School Board has no business-type activities or internal service funds. The Statement of Net Assets presents the financial position of the governmental activities at year-end.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the School Board’s governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The School Board does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the School Board’s services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include ad valorem taxes, sales taxes, minimum foundation program receipts, state revenue sharing, interest, and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the School Board.

**Fund Financial Statements** – The accounting system is organized on the basis of funds. The financial transactions of the School Board are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions.

Funds of the Rapides Parish School Board are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate “fund types”. The School Board uses the following fund types: Governmental funds are used to account for all or most of the School Board’s general activities, including the collection and disbursement of specifically or legally restricted monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), the servicing of general long-term debt (debt service funds), and the recording of activity related to endowment funds (permanent funds). The Fund Financial Statements report financial information by major funds and nonmajor funds.

The following three governmental funds are considered major funds:

**General Fund** – The general operating fund accounts for all financial resources, except those required to be accounted for in other funds.

**Rapides Parish School Board**  
**June 30, 2012**

**Notes to Basic Financial Statements**

School Lunch/Breakfast Special Revenue Fund – This fund accounts for federal, state, and local funds, including fees, to provide nourishing meals for students in all grades.

Pineville No. 52 Capital Project Fund – This fund accounts for financial resources to be used to acquire, construct, or improve public school facilities within Pineville No. 52 school district.

All other funds are considered nonmajor funds. Descriptions for these funds can be found at the beginning of the nonmajor governmental funds combining statements.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Rapides Parish School Board. There is only one fiduciary fund - School Activity Agency Fund. The School Activity Agency Fund accounts for monies generated by the individual schools and certain organizations within the schools of Rapides Parish. While the school activity accounts are under the supervision of the Rapides Parish School Board, they belong to the individual schools or their student bodies and are not available for use by the Rapides Parish School Board. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The more significant of the Rapides Parish School Board's accounting policies are described below.

**Basis of Accounting/Measurement Focus**

**Government-Wide Financial Statements**

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for government funds. The primary effect of internal activity has been eliminated from the Government-Wide Financial Statements.

**Fund Financial Statements**

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

Fund Financial Statements report detailed information about the School Board. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

**Governmental Funds**

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

liabilities of the current period (collected within ninety days after year-end, except for ad valorem taxes, where sixty days is used). Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debts are recorded as fund liabilities when due. Budgets are prepared and adopted using the same basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Federal and state entitlements (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the reimbursable expenditures have been incurred.

Federal commodities are recognized as revenues when received. Unused commodities at year-end are reported as nonspendable fund balance.

Ad valorem taxes are recorded in the year the taxes are levied. Ad valorem taxes are assessed on a calendar year basis, and become delinquent on January 1. The taxes are generally collected in December, January, and February of the fiscal year.

Sales and use tax revenues are recorded in the month of the sales or use transaction.

Interest earnings on time deposits are recorded when earned.

Food services revenue is recorded when collected.

Substantially all other revenues are recorded when received.

Salaries are recorded as expenditures when earned. Teachers' salaries are earned over a nine-month period, but may be paid over a twelve or nine-month period.

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased.

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

Food costs are recognized as expenditures in the accounting period in which the food is consumed.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

Transfers between funds that are not expected to be repaid, sales of assets, proceeds from the sale of bonds, capitalized leases, and proceeds from accrued interest on the sale of bonds are accounted for as other financing sources (uses) in the Statement of Revenues, Expenditures, and Changes in Fund Balances. These other financing sources (uses) are recognized at the time the underlying events occur.

**Fiduciary Funds**

The School Board currently has one agency fiduciary fund. Agency funds, unlike all other types of funds, report only assets and liabilities. Therefore agency funds cannot be said to have a measurement focus. They do, however, use the accrual basis of accounting to recognize receivables and payables.



**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

**Budgets**

Budgets are adopted on the modified accrual basis of accounting, as discussed in the governmental funds. Annual appropriated budgets are adopted for the General Fund and each Special Revenue Fund. All annual appropriations for these funds lapse at the end of the fiscal year.

The School Board follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Superintendent and designated members of his staff prepare a proposed budget for submission to the Board prior to the beginning of each fiscal year.
2. A notice of the proposed budget is published notifying the public that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted no later than September fifteenth of each year.
5. All budgets are controlled at the fund level and are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The level of budgetary control is established by State law at five percent of total expenditures at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Board.

**Cash and Cash Equivalents**

Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and time deposits with original maturity of three months or less from the date of acquisition.

**Investments and Certificates of Deposit**

The School Board may invest in United States bonds, treasury notes, or time certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana, investments as stipulated in state law, or any other federally insured investments.

Investments consist of funds invested in Louisiana Asset Management Pool (LAMP), an AAA rated local government external investment pool and the State of Louisiana Education Excellence Fund. The bank certificates of deposit have a maturity of more than three months when purchased. These investments and certificates of deposit are stated at fair value.

**Receivables**

Receivables are charged against income as they become uncollectible. In the opinion of management, all accounts at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

**Short-Term Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the Balance Sheet. Short-term interfund loans are classified as "interfund receivable" or "interfund payable" on the Balance Sheet. Interfund receivables/payables between or within fund types have not been eliminated in the Fund Financial Statements. These interfund receivables/payables are eliminated for reporting in the Statement of Net Assets.

**Inventories**

Inventory is accounted for using the consumption method, where expenditures are recognized as inventory is used. Inventory of the School Lunch/Breakfast Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. In the Fund Financial Statements, unused commodities at June 30 are reported as nonspendable fund balance. In the Government-Wide Financial Statements, unused commodities are reported as unrestricted net assets. All purchased inventory items are valued at cost (first-in, first-out) and commodities are assigned values based on information provided by the United States Department of Agriculture.

**Prepaid Expenses**

In the Government-Wide Financial Statements, supplies purchased prior to year-end for the following fiscal year are reported as prepaid expenses since the expense benefits the next fiscal year. In the Fund Financial Statements, these supplies are recorded as expenditures when paid.

**Capital Assets**

In the Government-Wide Financial Statements capital assets are capitalized and depreciated on a straight line method over their estimated useful lives. The School Board has adopted a capitalization threshold of \$5,000 for reporting purposes. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets, if any, are valued at their estimated fair market value on the date received. Expenditures that extend the useful lives of capital assets beyond their initial estimated useful lives or improve their efficiency or capacity are capitalized, whereas expenditures for repairs and maintenance are expensed. A composite or group rate is applied to similar assets for purposes of calculating depreciation expense.

Interest costs on debt used to finance the construction of assets are not capitalized.

In the Fund Financial Statements capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds. No provision is made for depreciation on capital assets in the Fund Financial Statements since the full cost is recorded as expenditures at the time of purchase.

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

Estimation of useful lives in years is as follows:

Computer equipment	5 years
Office equipment	5 years
Tech Ed equipment	5 years
Vehicles	8 years
Athletic equipment	10 years
Electronic equipment	10 years
Musical equipment	10 years
Printing equipment	10 years
Teaching equipment	10 years
Miscellaneous	12 years
Appliances	15 years
Automotive equipment	15 years
Custodial equipment	15 years
Lunchroom equipment	15 years
Tractors & lawn mowers	15 years
Furniture	20 years
Buildings	25 years

**Deferred Revenues**

Deferred revenues include amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. In the Fund Financial Statements and Government-Wide Financial Statements, the Rapides Parish School Board reports deferred revenue when reimbursement-type grant funds are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed from the Balance Sheet and the revenue is recognized.

**Compensated Absences**

Vested or accumulated sick or vacation leave that is expected to be liquidated with expendable available financial resources is recognized as a governmental fund liability and expenditure of the governmental fund that will pay it. This includes payments that come due before the end of the reporting period upon the occurrence of employee resignation, retirement, or death, that will be paid early in the following year. Compensated absences are reported in the governmental funds only if they have matured. The full liability and related costs are reported in the Government-Wide Financial Statements.

All 12-month employees earn from 10 to 15 days of vacation leave each year, depending on their length of service with the Rapides Parish School Board. Upon retirement, unused accumulated vacation leave of up to 120 days is paid to the employee or to the employee's estate at the employee's current rate of pay.

All Rapides Parish School Board employees earn 10 days of sick leave each year, which can be accumulated without limitation. Upon retirement or death, unused accumulated sick leave of up to 25 days is paid to the employee or to the employee's estate at the employee's current rate of pay. The estimated liability for vested sick leave benefits is considered long-term and is not recorded in the Fund Financial Statements. The estimated liability includes required salary-related payments. Under the Louisiana

**Rapides Parish School Board**  
**June 30, 2012**

**Notes to Basic Financial Statements**

Teachers' Retirement System, the total accumulated sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service for leave earned prior to July 1, 1988. For sick leave earned after July 1, 1988, under the Louisiana Teachers' Retirement System and for sick leave earned under the Louisiana School Employees' Retirement System, all unpaid sick leave, which excludes the 25 days paid, is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for professional and cultural improvement and for medical reasons. Any employee with a teaching certificate is entitled, subject to approval by the Rapides Parish School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Professional and cultural improvement sabbaticals are restricted in nature as a condition of the leave and, therefore, are considered only a change in the types of services being rendered and not subject to accrual. Medical sabbaticals require the use of virtually all sick leave before a sabbatical can be taken. Such leaves are not material. Sabbatical leave benefits are recorded as expenditures in the period paid.

**Claims and Judgments**

Claims and judgments that are expected to be liquidated with expendable available financial resources are recognized as a governmental fund liability and expenditure of the governmental fund that will pay it. This includes amounts that come due before the end of the reporting period when approved for payment, that will be paid early in the following year. Claims and judgments not expected to be liquidated with expendable available financial resources are not reported in the Fund Financial Statements. The full liability and related costs are reported in the Government-Wide Financial Statements under long-term liabilities.

**Long-Term Liabilities**

Long-term liabilities expected to be financed from governmental funds are not reported in the Balance Sheet for the Fund Financial Statements. All liabilities, including long-term debt, are included on the face of the Statement of Net Assets in the Government-Wide Financial Statements. Interest expense on long-term debt is recognized in the Government-Wide Financial Statements as the interest accrues, regardless of when it is due.

**Net Assets**

In the government-wide financial statements, equity is classified as net assets and displayed in three components:

Invested in capital assets, net of related debt – Consists of capital assets, net of accumulated depreciation and reduced by outstanding debt that are attributable to the acquisition, construction, or improvement of these assets.

Restricted net assets – Consists of net assets with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Unrestricted net assets – All other net assets that do not meet the definition of "invested in capital assets, net of related debt" or "restricted."

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

In cases where restricted and unrestricted monies are received by the School Board for the same function or purpose, the restricted monies are used first.

**Fund Balances**

Nonspendable fund balances include amounts that cannot be spent because they are either not in a spendable form or legally or contractually required to be maintained intact. Restricted fund balances represent those portions of fund balance that are restricted to specific purposes by external parties, such as creditors, grantors, contributors, or laws or regulations of other governments or by law through constitutional provisions or enabling legislation. Committed fund balances are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is the nine-member school board. Formal action of the school to establish or rescind committed funds is by adopting a resolution in a public meeting. Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balances. In cases where restricted and unrestricted monies are received by the School Board for the same function or purpose, the restricted monies are used first. Unrestricted monies are then spent in the following order: committed, assigned, and unassigned.

**Interfund Transactions**

In the governmental funds, transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

**Sales Taxes**

The Rapides Parish School Board receives a one percent sales tax. The sales tax is collected by the Rapides Parish Police Jury, except those taxes levied on the sale of motor vehicles, which are collected by the State of Louisiana. Two-thirds of the sales tax is dedicated for salary supplements for all employees of the Rapides Parish School Board. The sales taxes received by the Rapides Parish School Board were approved for an indefinite period.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**2. Expenditures - Actual and Budget**

The School Board made numerous supplemental budgetary appropriations throughout the year. The supplemental appropriations were made primarily to recognize new grants awarded for various special revenue funds. The supplemental budgetary appropriations were material. The following individual funds had actual expenditures over final budgeted expenditures for the year ended June 30, 2012:

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

<u>Fund</u>	<u>Negative Variance</u>
Buckeye Food Preservation	3,409
Special Education	82,359
TANF	840
High School Redesign	5,000
Arts Council	1,189
Coughlin Saunders Alexandria Museum Project	4,400
Education Jobs Fund	18,449
Glenmora No. 27 Maintenance	11,111
Ruby-Wise No. 56 Maintenance	133,390

**3. Levied Ad Valorem Taxes**

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>		<u>Levied Millage</u>		<u>Expiration Date</u>
Parishwide taxes:					
Constitutional	4.79		4.79		None
Special	18.96		18.96		2015-2016
Maintenance	2.07		2.07		2015
	<u>Authorized Millage</u>		<u>Levied Millage</u>		<u>Expiration Date</u>
	<u>Low</u>	<u>High</u>	<u>Low</u>	<u>High</u>	
District taxes:					
Maintenance	2.02	12.86	2.02	12.86	2012-2019
Bond and interest	1.50	52.00	1.50	52.00	2010-2029

The authorized millages are based on the reassessment of the tax rolls required by Article 7, Section 23 of the Louisiana Constitution of 1974.

The Sheriff of Rapides Parish, as provided by the state law, is the official tax collector of general property taxes levied by the Rapides Parish School Board. The availability period for property taxes is sixty days. The 2011 property tax calendar was as follows:

Millage rates adopted	June 7, 2011
Levy date	October 18, 2011
Lien date	October 18, 2011
Tax bills mailed	November 4, 2011
Due date	December 31, 2011
Delinquent date	January 1, 2012

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

**4. Cash and Cash Equivalents**

At year-end, the School Board's cash and cash equivalents were entirely covered by depository insurance or collateral held by the School Board or its agent in the School Board's name. Cash and cash equivalents are reported as follows:

Cash and cash equivalents – Governmental Funds	\$ 73,486,250
Restricted cash and cash equivalents – Governmental Funds	9,019,014
Cash and cash equivalents – Fiduciary Fund	<u>2,548,962</u>
	\$ 85,054,226

**5. Investments and Certificates of Deposit**

At fiscal year-end, the Rapides Parish School Board had time deposits with maturities over ninety days at the time of purchase. Investments consisted of monies held in the Louisiana Asset Management Pool (LAMP) and in the State of Louisiana Education Excellence Fund. Investments are reported as follows:

Certificate of deposit - Governmental Funds	\$ 15,177
Certificates of deposit - Fiduciary Fund	131,206
Restricted investments - Governmental Funds	1,764,555
Investments - Fiduciary Fund	<u>100,472</u>
	\$ 2,011,410

**Custodial Credit Risk:** For cash, cash equivalents, certificates of deposit, and investments, custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. At year-end, the Rapides Parish School Board's certificates of deposit were covered by depository insurance or collateral securities held by the School Board or the School Board's agents in the School Board's name. The investments are held with governmental external investment pools.

**Interest Rate Risk:** Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value will be to changes in market interest rates. The School Board does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The time deposits and investments held by LAMP mature in twelve months or less.

**Investments Held at LAMP**

Investments held at June 30, 2012, consist of \$100,472 in the Louisiana Asset Management Pool (LAMP), a local government investment pool.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA - R.S. 33:2955.

**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools:

*Credit risk:* LAMP is rated AAAM by Standard & Poor's.

*Custodial credit risk:* LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

*Concentration of credit risk:* Pooled investments are excluded from the 5 percent disclosure requirement.

*Interest rate risk:* 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.

*Foreign currency risk:* Not applicable to 2a7-like pools.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

**6. Receivables**

	Sales and Use Taxes	Grants and Other Receivables	Balance June 30, 2012
General Fund	\$ 2,059,621	\$ 3,168,149	\$ 5,227,770
School Lunch/Breakfast Fund	-	1,868	1,868
Other Governmental Funds	4,119,216	4,781,111	8,900,327
Fiduciary Funds	-	58,121	58,121
	<u>\$ 6,178,837</u>	<u>\$ 8,009,249</u>	<u>\$ 14,188,086</u>

**7. Interfund Assets, Interfund Liabilities, and Transfers**

Due from/to other funds:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
Other Governmental Funds	General Fund	\$ 1,375
School Lunch/Breakfast Fund	General Fund	31,585
School Lunch/Breakfast Fund	Other Governmental Funds	177,092
Other Governmental Funds	Other Governmental Funds	142,571
General Fund	Other Governmental Funds	6,607,700
Other Governmental Funds	School Lunch/Breakfast Fund	132,323
General Fund	School Lunch/Breakfast Fund	976,683
		<u>\$ 8,069,329</u>



**Rapides Parish School Board  
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**Notes to Basic Financial Statements**

Balances at June 30, 2012, resulted from the routine lag between the dates that interfund goods or services are provided and reimbursable expenditures occur. Transactions are recorded in the accounting system, and payments between funds are made to satisfy the balances.

Interfund receivable/payable:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 3,927,500
Other Governmental Funds	Other Governmental Funds	1,784,038
		<u>\$ 5,711,538</u>

As of June 30, 2012, the General Fund receivable amount relates to outstanding interfund loans made to the following: Ruby-Wise No. 56 Maintenance Fund (\$127,500), Sales Tax Fund No. 1 (\$1,000,000), Sales Tax Fund No. 2 (\$700,000) and Miscellaneous Fund (\$2,100,000). These interfund loans provide cash for the lag time between earning revenue and collecting the receivables in these funds. The Other Governmental Funds receivable relates to year-end adjustments made between the Miscellaneous Fund used for grant clearing and various state and federal grant funds. These adjustments recognize that the Miscellaneous Fund provides the cash flow to operate the various state and federal grant funds.

All interfund balances are expected to be repaid within one year.

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
School Lunch/Breakfast Fund	General Fund	\$ 1,389,069
Other Governmental Funds	General Fund	7,376,379
General Fund	Other Governmental Funds	23,232,973
School Lunch/Breakfast Fund	Other Governmental Funds	1,081,970
Other Governmental Funds	Other Governmental Funds	1,967,296
		<u>\$ 35,047,687</u>

Transfers are used to (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**8. Restricted Assets**

Restricted cash and cash equivalents – debt service funds	\$ 8,985,952
Restricted cash and cash equivalents – workers' compensation	33,062
Restricted investments – Education Excellence Fund (tobacco money)	1,764,555
	<u>\$ 10,783,569</u>

**9. Capital Assets**

Capital asset activity for the year ended June 30, 2012, was as follows:

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

	Balance <u>July 1, 2011</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>June 30, 2012</u>
<b>Governmental Activities</b>				
<b>Capital Assets Not Being Depreciated</b>				
Land and improvements	\$ 2,406,299	\$ -	\$ -	\$ 2,406,299
Construction in progress	<u>1,120,202</u>	<u>7,546,851</u>	<u>487,345</u>	<u>8,179,708</u>
<b>Total Capital Assets Not Being Depreciated</b>	3,526,501	7,546,851	487,345	10,586,007
<b>Other Capital Assets</b>				
Buildings and improvements	207,448,054	2,114,600	-	209,562,654
Furniture and equipment	<u>20,878,926</u>	<u>3,982,445</u>	<u>93,719</u>	<u>24,767,652</u>
<b>Total Other Capital Assets</b>	228,326,980	6,097,045	93,719	234,330,306
<b>Less</b>				
<b>Accumulated Depreciation</b>				
Buildings and improvements	118,358,472	5,078,342	-	123,436,814
Furniture and equipment	<u>14,428,563</u>	<u>1,172,015</u>	<u>57,211</u>	<u>15,543,367</u>
<b>Total Accumulated Depreciation</b>	<u>132,787,035</u>	<u>6,250,357</u>	<u>57,211</u>	<u>138,980,181</u>
<b>Other Capital Assets, Net</b>	<u>95,539,945</u>	<u>(153,312)</u>	<u>36,508</u>	<u>95,350,125</u>
<b>Governmental Activities Capital Assets, Net</b>	\$ 99,066,446	\$ 7,393,539	\$ 523,853	\$ 105,936,132

Depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
<b>Instruction</b>	
Regular programs	\$ 2,821,765
Special education programs	615,294
Vocational programs	117,630
Other instructional programs	62,072
Special programs	187,879
Adult and continuing education programs	50,099
<b>Support services</b>	
Student services	656
Instructional staff support	76,813
General administration	169,577
School administration	258,186
Business services	5,175
Plant services	411,357
Student transportation services	609,104
Central services	12,794
Other support services	937
<b>Food services</b>	<u>851,019</u>
<b>Total Depreciation Expense for Governmental Activities</b>	<b>\$ 6,250,357</b>

**Rapides Parish School Board**  
**June 30, 2012**

**Notes to Basic Financial Statements**

The School Board has entered into contracts for the construction or renovation of various facilities as follows:

	<u>Contract Amount</u>	<u>Completed To Date</u>
<u>Construction in Progress</u>		
Woodworth	\$ 8,222,498	\$ 8,179,708
Total Construction in Progress	8,222,498	8,179,708
<u>Maintenance Projects in Progress</u>		
Cherokee Elementary	29,689	4,160
Rosenthal Montessori	25,925	3,682
Alexandria Senior High	1,125,030	1,125,030
Alexandria Middle Magnet	888,884	865,747
J. B. Lafargue	80,000	69,984
Ball Elementary	148,000	78,858
Tioga Elementary	148,000	77,467
Total Maintenance Projects in Progress	2,445,528	2,224,928
Total Projects in Progress	\$ 10,668,026	\$ 10,404,636

**10. Changes in Agency Fund Deposits Due Others**

A summary of changes in agency fund deposits due others follows:

	<u>Balance July 1, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2012</u>
School Activity Accounts	\$ 2,744,422	\$ 7,970,150	\$ 7,875,811	\$ 2,838,761

**11. Long-Term Liabilities**

The following is a summary of the long-term liabilities for the year ended June 30, 2012:

	<u>Balance July 1, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2012</u>
Workers' compensation claims	\$ 2,621,984	\$ 1,542,920	\$ 1,600,821	\$ 2,564,083
Liability claims	1,830,089	1,091,018	2,310,669	610,438
Postemployment benefit obligation	1,491,157	3,049,284	-	4,540,441
Compensated absences	11,144,279	11,552,915	11,144,279	11,552,915
Certificates of indebtedness	3,015,000	3,500,000	690,000	5,825,000
Bonded indebtedness	78,600,000	13,042,740	5,537,740	86,105,000
	\$ 98,702,509	\$ 33,778,877	\$ 21,283,509	\$ 111,197,877

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

	Balance June 30, 2012	Due Within One Year	Due In More Than One Year
Workers' compensation claims	\$ 2,564,083	\$ 1,264,605	\$ 1,299,478
Liability claims	610,438	207,305	403,133
Postemployment benefit obligation	4,540,441	-	4,540,441
Compensated absences	11,552,915	412,885	11,140,030
Certificates of indebtedness	5,825,000	650,000	5,175,000
Bonded indebtedness	<u>86,105,000</u>	<u>5,435,000</u>	<u>80,670,000</u>
	\$ 111,197,877	\$ 7,969,795	\$ 103,228,082

**Workers' Compensation Claims**

During 1989, the Rapides Parish School Board established a limited risk management program for Workers' Compensation, which is included in the General Fund, to account for and finance its uninsured risks of loss relating to workers' compensation. The non-current portion of claims is not reported in the Governmental Funds, but is included in the Statement of Net Assets. Under this program, the Rapides Parish School Board has a self-insured retention (SIR) of \$600,000 per accident and maintains an excess coverage through Safety National Casualty Corporation for the full statutory benefit. Workers' compensation claims and excess insurance premiums are paid from the Workers' Compensation Account, which is part of the General Fund. Settled claims have not exceeded this excess coverage since the inception of this plan. During the year ended June 30, 2012, workers' compensation benefits and related costs of \$646,429 were paid from the Workers' Compensation Account. Liabilities include an amount for claims incurred, but not reported (IBNR). The School Board has no Aggregate Excess Liability insurance ("stop loss") to cover multiple workers' compensation claims during a fund year that might exceed expectations. Since the 1989 inception of workers' compensation self-funding, the School Board has not purchased "stop loss" insurance. Thus, the School Board is responsible to pay the SIR of \$600,000 of each accident without regard to the number or frequency of such accidents. This "stop loss" insurance was quoted recently at \$32,472 and set a "loss fund" of \$3,234,661 for the School Board to pay before insurance was applied. The School Board rejected Aggregate Excess insurance. Since 1989, the School Board's payments within the SIR has never approached \$3,000,000 during any fund year. Changes in the balances of claim liabilities during the past two years are as follows:

	June 30, 2011	June 30, 2012
Unpaid claims - beginning of fiscal year	\$ 1,617,479	\$ 2,621,984
Incurred/adjusted claims (including IBNRs)	2,433,444	1,542,920
Claim payments	<u>(1,428,939)</u>	<u>(1,600,821)</u>
Unpaid claims - end of fiscal year	\$ 2,621,984	\$ 2,564,083

**Liability Claims**

Through Catlin Insurance Company, Inc., the School Board has a self-insured retention (SIR) plan for the first \$250,000 per occurrence for general liability, auto, and errors and omissions. Excess coverage is provided for amounts between \$250,000 and \$3,000,000 per occurrence. The third party administrator, Employers Risk Management Services, who processes and investigates claims and maintains records, provides for an aggregate stop loss of \$750,000, which means Rapides Parish School Board should not pay

**Rapides Parish School Board**  
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**Notes to Basic Financial Statements**

more than \$750,000 in claims that are less than \$3,000,000 per occurrence in any one insurance year. Employers Risk Management Services estimates the liability for unpaid claims. Liabilities include an amount for claims that have been incurred, but not reported (IBNR). The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. The SIR for liability claims is paid by the General Fund. Settlements have not exceeded coverage for each of the past three fiscal years.

Property insurance is through Affiliated FM Insurance Company. The School Board has a self-insured retention (SIR) plan for the first \$250,000 per occurrence of property loss. Excess coverage is provided for the amounts between \$250,000 and \$150,000,000 (notwithstanding sub-limits exclusions) per occurrence. The carrier and its agents investigate and handle the claims in accordance with the policy contract. The SIR for property claims is paid by the General Fund or the Reserve Fund as directed by the Board. Claims and settlements have not exceeded coverage for each of the past three years.

Changes in the balances of claims liabilities during the past two years are as follows:

	June 30, 2011	June 30, 2012
Unpaid claims - beginning of fiscal year	\$ 2,116,462	\$ 1,830,089
Incurred claims (including IBNRs)	423,689	1,091,018
Claim payments	(710,062)	(2,310,669)
Unpaid claims - end of fiscal year	\$ 1,830,089	\$ 610,438

**Postemployment Benefit Obligation**

The School Board implemented GASB No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pensions during the fiscal year beginning July 1, 2007. See Note 12 for further explanation of this obligation.

**Compensated Absences**

The liability for compensated absences is computed only at the end of each fiscal year. Compensated absences liabilities are reported in the Fund Financial Statements only if they have matured prior to the end of the year. All compensated absences liabilities are reflected in the Government-Wide Financial Statements. Compensated absences expenditures are paid by the fund that pays the salaries related to the liability.

**Bonds and Certificates of Indebtedness**

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the Parish and excess revenues from the General Fund. At June 30, 2012, the School Board has accumulated \$8,988,479 in the debt service funds for future debt requirements. Interest rates on bonds and certificates range from 0.10% - 4.87%. The annual requirements to amortize outstanding bonds and certificate of indebtedness are as follows:

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

<u>Year Ending June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2013	\$ 6,085,000	3,064,754	9,149,754
2014	6,350,000	2,854,952	9,204,952
2015	6,631,000	2,614,577	9,245,577
2016	6,922,000	2,358,110	9,280,110
2017	7,124,000	2,089,756	9,213,756
2018-2022	27,283,000	6,700,416	33,983,416
2023-2027	22,685,000	2,990,178	25,675,178
2028-2032	<u>8,850,000</u>	<u>837,943</u>	<u>9,687,943</u>
	\$ 91,930,000	\$ 23,510,686	\$ 115,440,686

In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property. At June 30, 2012, the statutory limit was \$288,893,040 and outstanding bonded debt totaled \$76,105,000.

Rapides Parish School Board issued \$3,500,000 of Certificates of Indebtedness during the current fiscal year to purchase school buses. These Certificates of Indebtedness were issued at an interest rate of 2.70%.

Rapides Parish School Board also issued \$20,685,000 General Obligation Bonds during the current fiscal year to construct and improve school facilities in the Pineville No. 52 District. A portion of this issue was refunding Series 2008 General Obligation Bonds. The new bond has an interest rate of 3.02%.

Two Qualified School Construction Bonds were issued in 2009 and 2011 and require the School Board to make mandatory sinking fund deposits annually in the amount of \$200,000 and \$466,666, respectively. The sinking fund deposits will result in balloon principal payments of \$3,000,000 and \$7,000,000, respectively, made payable upon the final maturity date.

## **12. Postemployment Health Care and Life Insurance Benefits**

The Rapides Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Rapides Parish School Board's employees become eligible for these benefits if they reach normal retirement age while working for the Rapides Parish School Board. These benefits for retirees and similar benefits for active employees are provided through the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the employee and the Rapides Parish School Board. There were 1,797 retirees participating in the insurance program during this fiscal year.

### **Plan Description**

The Rapides Parish School Board participates in a fully insured health insurance and life insurance program administered by the Louisiana Office of Group Benefits (OGB).

Medical benefits are provided through the Louisiana Office of Group Benefits (OGB) and involve several statewide networks and one HMO with a premium structure by region. The plan provisions are contained in the official plan documents of the OGB, available at [www.groupbenefits.org](http://www.groupbenefits.org) - "Quick Links" - "Health Plans". The OGB plan is a fully insured, multiple-employer arrangement and has been deemed to

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

be an *agent multiple-employer plan* for financial reporting purposes and for this valuation. The OGB "Medicare Advantage" plan has been assumed to apply to those employees after Medicare eligibility for purposes of this valuation. Medical benefits are provided to employees upon actual retirement. More than 80% of the employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. For employees not covered by TRSL, it was assumed that age 60 and 10 years of service also applied in addition to the foregoing provisions.

Life insurance coverage under the OGB program is available to retirees by election and the blended rate (active and retired) is \$0.96 per \$1,000 of insurance. The employer pays 50% of the cost of the retiree life insurance. We have used the 94GAR mortality table described on page 46 to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Insurance coverage amounts are reduced by 25% at age 65 and by an additional 25% at age 70 according to the OGB plan provisions.

A financial report may be obtained by writing to Office of Group Benefits, 7389 Florida Boulevard, Suite 400, Baton Rouge, Louisiana 70806.

**Contribution Rates**

Employees do not contribute to their postemployment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents of the OGB, available at [www.groupbenefits.org](http://www.groupbenefits.org) - "Quick Links" - "Health Plans".

**Funding Policy**

Until fiscal year ending June 30, 2007, The Rapides Parish School Board recognized the cost of providing postemployment medical and life benefits (the Rapides Parish School Board's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the postemployment benefits on a pay-as-you-go basis. Effective with the fiscal year beginning July 1, 2007, the Rapides Parish School Board prospectively implemented the new accounting principles as issued by Government Accounting Standards Board, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

In fiscal year ending June 30, 2012, Rapides Parish School Board's portion of health care funding cost for retired employees totaled \$11,661,235, and the life insurance totaled \$158,607. This amount was applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

The Office of Group Benefits has sole authority over the plans and informs the School Board and plan members of their obligation in funding the plans.

**Annual Required Contribution**

The Rapides Parish School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with generally accepted accounting principles as issued by GASB. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years has been used for the postemployment benefits. The total ARC for the fiscal year beginning July 1, 2011 is \$14,490,850 for medical, and \$404,863 for life, as set forth below:

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

	<u>Medical</u>	<u>Life</u>
Normal cost	\$ 3,232,578	\$ 24,401
30-year UAL amortization amount	11,258,272	380,462
Annual required contribution (ARC)	\$ 14,490,850	\$ 404,863

**Net Postemployment Benefit Obligation (Asset)**

The table below shows Rapides Parish School Board's Net Other Postemployment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2012:

	<u>Medical</u>	<u>Life</u>
Beginning Net OPEB Obligation (Asset) 7/1/2011	\$ 280,610	\$ 1,210,547
Annual required contribution (ARC)	14,490,850	404,863
Interest on Net OPEB Obligation (Asset)	11,224	48,422
ARC Adjustment	<u>(16,228)</u>	<u>(70,005)</u>
OPEB Cost	14,485,846	383,280
Contribution	-	-
Current year retiree premium	<u>(11,661,235)</u>	<u>(158,607)</u>
Change in Net OPEB Obligation	2,824,611	224,673
Ending Net OPEB Obligation 6/30/2012	\$ 3,105,221	\$ 1,435,220

The following table shows Rapides Parish School Board's annual postemployment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded postemployment benefits (PEB) liability (asset):

<u>Post- Employment Benefit</u>	<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability (Asset)</u>
Medical	June 30, 2012	\$ 14,485,846	80.50%	\$ 3,105,221
Life	June 30, 2012	383,280	41.38%	1,435,220

**Funded Status and Funding Progress**

In the fiscal year ending June 30, 2012, Rapides Parish School Board made no contributions to its postemployment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of June 30, 2012, the end of the fiscal year, the Actuarial Accrued Liability (AAL) was \$194,678,266 (medical), and \$6,577,983 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Rapides Parish School Board uses the Projected Unit Credit Cost Method), of the actuarial present value of postemployment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2012, the entire actuarial accrued liability of \$194,678,266 (medical), and \$6,577,983 (life) was unfunded. The funding status is as follows:



**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

Actuarial accrued liability (AAL) – medical	\$ 194,678,266
Actuarial accrued liability (AAL) – life insurance	6,577,983
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 201,256,249
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 119,123,604
UAAL as a percentage of covered payroll	168.95%

The Schedule of Funding Progress presented as required supplemental information presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Actuarial Methods and Assumptions**

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for postemployment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by Rapides Parish School Board and its employee plan members) at the time of the valuation and on the pattern of sharing costs between Rapides Parish School Board and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between Rapides Parish School Board and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method**

The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

**Actuarial Value of Plan Assets**

As of June 30, 2012, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6 will be used.

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

**Turnover Rate**

An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 10%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 – 25	20.0%
26 – 40	13.0%
41 – 54	9.0%
55+	6.0%

**Postemployment Benefit Plan Eligibility Requirements**

It is assumed that entitlement to benefits will commence six years after earliest eligibility to enter the D.R.O.P. as described on the first page of this note under the heading "*Plan Description*". Medical benefits are provided to employees upon actual retirement. More than 80% of the employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. For employees not covered by TRSL, it was assumed that age 60 and 10 years of service also applied in addition to the foregoing provisions. Entitlement to benefits continue through Medicare to death.

**Investment Return Assumption (Discount Rate)**

Generally accepted accounting principles as applied to governments state that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the rate of return on School Board funds used in the course of its financial activity.

**Health Care Cost Trend Rate**

The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration ([www.cms.hhs.gov](http://www.cms.hhs.gov)). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Zero trend has been assumed for valuing life insurance.

**Mortality Rate**

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. We have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

**Method of Determining Value of Benefits**

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by Rapides Parish School Board for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The OGB medical rates provided are "unblended" rates for active and retired as required for valuation purposes. It has been assumed that the Humana Medicare Advantage program will be elected by 20% of retirees in the future.

**13. Net Assets and Fund Balances**

**Nonspendable Fund Balances**

The School Board has recorded a nonspendable fund balance of \$229,117 for unused food commodities in the Fund Financial Statements. This amount is recorded as unrestricted net assets in the Government-Wide Financial Statements.

The School Board has recorded the principal amount of the original donation of \$3,000 in the F. P. Joseph Memorial Permanent Fund as nonspendable fund balance in accordance with the donor's bequest. The additional amount of \$12,292 that has accumulated in that fund is also shown as restricted fund balance and as restricted net assets.

**Restricted Fund Balances**

In accordance with the provisions of the sales tax propositions passed by the voters on June 19, 1967, and May 2, 1987, the Rapides Parish School Board has a \$700,040 restriction on total net assets and related fund balances for salaries and related benefits of all School Board employees from enabling legislation. This restriction is in the Sales Tax Special Revenue Funds and is a result from the wording of the sales tax resolution approved by voters.

The United States Department of Agriculture mandates that a percentage of funds received in regards to the Kisatchie National Forest be used to further forest education. The School Board has reported this accumulated unspent total of \$258,220 as of June 30, 2012, as restricted fund balance and as restricted net assets.

The School Board has restricted the fund balance and restricted net assets in the amount of \$8,988,479 for debt service.

The School Board has also restricted the fund balance for capital projects in the amount of \$18,556,891. This amount is also shown as restricted net assets.

External parties have restricted the use of many special revenue funds totaling \$10,486,065. It is recorded as restricted net assets and restricted fund balances.

**Committed Fund Balances**

The School Board has formally designated the use of \$1,191,285 for workers' compensation by recording it as committed fund balances. This amount is shown as unrestricted net assets.

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

**Assigned Fund Balances**

School Lunch/Breakfast Fund accounts for monies received from federal, state, and local sources through grants, equalization funds, and fees charged for meals. The remaining balance in this fund totaling \$3,661,186 is shown as assigned fund balance for the governmental funds, and unrestricted net assets on the government-wide financial statements.

The balance of \$1,446 remaining in the Technology Fund originating from General Fund monies to be used by the Director of Technology is shown as assigned fund balance and unrestricted net assets.

**Deficit Fund Balances**

The following fund had a deficit balance at June 30, 2012:

<u>Fund</u>	<u>Deficit</u>
Ruby-Wise No. 56 District Maintenance	\$ 134,065

The School Board significantly reduced appropriations for this fund for the 2011-2012 fiscal year. A committee has been established which reviews all expenses labeled as routine maintenance of the schools, and approval of the superintendent is required for all expenses for these funds other than routine maintenance.

**14. Retirement Systems**

The Rapides Parish School Board contributes to the Teachers' Retirement System of Louisiana, the Louisiana School Employees' Retirement System, and the Louisiana State Employees' Retirement System.

**A. Teachers' Retirement System of Louisiana (TRSL)**

The Teachers' Retirement System of Louisiana is the administrator of a cost-sharing multiple-employer defined benefit pension plan. Section 11:702 of the Louisiana Revised Statutes assigns the authority to establish and amend benefit provisions to the Teachers' Retirement System of Louisiana Board of Trustees. Teachers' Retirement System of Louisiana provides pension benefits, deferred retirement allowances, and death and disability benefits. The Teachers' Retirement System of Louisiana issues a publicly available financial report that includes financial statements and required supplementary information for TRSL. A copy of that report may be obtained by writing to Teachers' Retirement System of Louisiana, P.O. Box 94123, Baton Rouge, Louisiana 70804-9123.

Teachers' Retirement System of Louisiana Regular Plan members, Plan A members, and ORP Plan members are required to contribute 8.00% of their annual covered salary, and the Rapides Parish School Board is required to contribute at an actuarially determined rate. The current rate is 23.70% of annual covered payroll. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Teachers' Retirement System of Louisiana Board of Trustees. The Rapides Parish School Board's contributions to TRSL for the years ended June 30, 2012, 2011, and 2010, were \$25,543,590, \$22,159,475, and \$17,292,959, respectively, equal to the required contributions for each year.

**Rapides Parish School Board  
June 30, 2012**

**Notes to Basic Financial Statements**

**B. Louisiana School Employees' Retirement System (LSERS)**

The Louisiana School Employees' Retirement System is the administrator of a cost-sharing multiple-employer defined benefit pension plan. Section 11:1001 of the Louisiana Revised Statutes assigns the authority to establish and amend benefit provisions to the Louisiana School Employees' Retirement System Board of Trustees. Louisiana School Employees' Retirement System provides pension benefits and death and disability benefits. The Louisiana School Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for LSERS. A copy of that report may be obtained by writing to Louisiana School Employees' Retirement System, P.O. Box 44516, Baton Rouge, Louisiana 70804.

The Louisiana School Employees' Retirement System members are required to contribute 7.50% of their annual covered salary, and the Rapides Parish School Board is required to contribute 28.60%, which is an actuarially determined rate. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Louisiana School Employees' Retirement System Board of Trustees. The Rapides Parish School Board's contributions to the LSERS for the years ended June 30, 2012, 2011, and 2010, were \$2,428,465, \$2,098,540, and \$1,540,369, respectively, equal to the required contributions for each year.

**C. Louisiana State Employees' Retirement System (LASERS)**

The Louisiana State Employees' Retirement System is the administrator of a cost-sharing multiple-employer defined benefit pension plan. Section 11:401 of the Louisiana Revised Statutes assigns the authority to establish and amend benefit provisions to the Louisiana State Employees' Retirement System Board of Trustees. Louisiana State Employees' Retirement System provides pension benefits and death and disability benefits. The Louisiana State Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for LASERS. A copy of that report may be obtained by writing to Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana, 70804-4213.

Louisiana State Employees' Retirement System members are required to contribute 7.50% of their annual covered salary, and the Rapides Parish School Board is required to contribute at an actuarially determined rate. The current rate is 25.60% of annual covered payroll. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Louisiana State Employees' Retirement System Board of Trustees. The Rapides Parish School Board's contributions to the Louisiana State Employees' Retirement System for the years ended June 30, 2012, 2011, and 2010, were \$93,533, \$111,224, and \$86,620, respectively, equal to the required contributions for each year.

**15. Commitments and Contingencies**

**Grant Audit**

The Rapides Parish School Board receives grants for specific purposes that are subject to review and audit by the Louisiana Department of Education and/or U.S. Department of Education or other grantor agencies. Such audits could result in a request for reimbursement for disallowed costs under the terms of the grant agreements. In the opinion of management, such disallowance, if any, would be insignificant.

**Rapides Parish School Board**  
**June 30, 2012**

**Notes to Basic Financial Statements**

**Construction Commitments**

The School Board has entered into contracts for the construction or renovation of various facilities. See note 9 for a detailed list.

**16. Risk Management**

The Rapides Parish School Board is a defendant in several lawsuits. Management and legal counsel for the Rapides Parish School Board believe that the potential claims against the Rapides Parish School Board not covered by insurance reserves would not materially affect the Rapides Parish School Board's financial position. See Note 11 for detail information about workers' compensation and liability claims.

**17. On-Behalf Payments**

The accompanying financial statements include on-behalf payments made by the Rapides Parish Tax Collector for \$986,860 and the State of Louisiana for \$27,297 to the Teachers' Retirement System of Louisiana for employee retirement benefits. The total amount of \$1,014,157 is recorded in the accounting system of the Rapides Parish School Board.

**Required Supplemental Information - Part II**

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
General Fund  
Year Ended June 30, 2012**

Statement H-1

	<b>Budget</b>			<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Local sources				
Taxes				
Ad valorem taxes	\$ 15,520,000	\$ 15,539,999	\$ 16,067,553	\$ 527,554
Sales and miscellaneous taxes	11,600,000	12,100,000	11,953,834	(146,166)
Rentals, leases and royalties	-	10,000	28,972	18,972
Interest earnings	51,000	33,000	33,781	781
Other	470,000	772,000	730,438	(41,562)
State sources				
Equalization	124,921,892	126,185,713	126,185,713	-
Other	1,236,938	1,236,938	1,031,932	(205,006)
Federal sources	592,293	592,293	597,861	5,568
<b>Total Revenues</b>	<b>154,392,123</b>	<b>156,469,943</b>	<b>156,630,084</b>	<b>160,141</b>
<b>Expenditures</b>				
Current				
Instruction				
Regular programs	81,246,990	85,247,361	83,525,400	1,721,961
Special education programs	27,590,049	26,314,933	26,495,373	(180,440)
Vocational programs	3,280,098	3,480,806	3,450,514	30,292
Other instructional programs	1,570,666	1,615,961	1,618,981	(3,020)
Special programs	2,266,522	1,902,319	1,632,729	269,590
Adult and continuing education programs	42,520	35,700	40,244	(4,544)
Support services				
Student services	8,106,774	9,616,374	9,561,158	55,216
Instructional staff support	4,969,072	4,737,592	4,840,110	(102,518)
General administration	3,510,680	3,445,381	3,010,864	434,517
School administration	11,874,935	11,335,400	11,738,242	(402,842)
Business services	1,292,274	1,289,824	1,278,217	11,607
Plant services	6,701,661	6,727,615	6,233,805	493,810
Student transportation services	11,099,839	11,029,851	10,535,477	494,374
Central services	1,715,438	1,782,768	1,837,120	(54,352)
Other support services	132,498	111,313	111,450	(137)
Food services	521,775	551,120	544,885	6,235
Community service programs	25,766	25,766	26,080	(314)
Capital outlay	639,000	557,000	421,707	135,293
Debt service				
Principal retirement	560,000	560,000	559,999	1
Interest and fiscal charges	143,363	143,363	144,823	(1,460)
<b>Total Expenditures</b>	<b>167,289,920</b>	<b>170,510,447</b>	<b>167,607,178</b>	<b>2,903,269</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(12,897,797)</b>	<b>(14,040,504)</b>	<b>(10,977,094)</b>	<b>3,063,410</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	22,587,062	23,557,062	23,232,973	(324,089)
Transfers out	(9,550,659)	(9,550,659)	(8,765,448)	785,211
Local revenue transfers - other LEAs	-	-	(168,022)	(168,022)
Proceeds from sale of capital assets	-	-	6	6
<b>Total Other Financing Sources (Uses)</b>	<b>13,036,403</b>	<b>14,006,403</b>	<b>14,299,509</b>	<b>293,106</b>
<b>Net Change in Fund Balance</b>	<b>138,606</b>	<b>(34,101)</b>	<b>3,322,415</b>	<b>3,356,516</b>
<b>Fund Balance - Beginning of Year</b>	<b>17,638,625</b>	<b>17,638,625</b>	<b>17,638,625</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ 17,777,231</b>	<b>\$ 17,604,524</b>	<b>\$ 20,961,040</b>	<b>\$ 3,356,516</b>

GAAP serves as the budgetary basis of accounting.



**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
School Lunch/Breakfast Fund  
Year Ended June 30, 2012**

Statement H-2

Variance with  
Final Budget -  
Positive  
(Negative)

	<b>Budget</b>		<b>Actual</b>	
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Local sources				
Interest earnings	\$ 3,000	\$ 3,000	\$ 3,780	\$ 780
Food services	2,000,000	2,000,000	2,038,001	38,001
State sources				
Equalization	187,267	187,267	187,267	-
Federal sources	9,475,000	9,475,000	9,944,420	469,420
Total Revenues	11,665,267	11,665,267	12,173,468	508,201
<b>Expenditures</b>				
Current				
Food services	14,739,195	14,739,195	14,217,141	522,054
Capital outlay	200,000	200,000	143,453	56,547
Total Expenditures	14,939,195	14,939,195	14,360,594	578,601
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(3,273,928)	(3,273,928)	(2,187,126)	1,086,802
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,424,991	2,424,991	2,471,039	46,048
<b>Net Change in Fund Balance</b>	(848,937)	(848,937)	283,913	1,132,850
<b>Fund Balance - Beginning of Year</b>	3,606,390	3,606,390	3,606,390	-
<b>Fund Balance - End of Year</b>	<u>\$ 2,757,453</u>	<u>\$ 2,757,453</u>	<u>\$ 3,890,303</u>	<u>\$ 1,132,850</u>

GAAP serves as the budgetary basis of accounting.

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Funding Progress**

	Statement I				
<b>Postemployment Health Care and Life Insurance Benefits</b>					
Actuarial Valuation Date	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
Actuarial Value of Assets (a)	\$ -	\$ -	\$ -	\$ -	\$ -
Actuarial Accrued Liability (AAL) (b) -- Medical*	134,676,170	134,676,170	196,141,042	212,146,151	194,678,266
Actuarial Accrued Liability (AAL) (b) -- Life*	6,529,022	6,529,022	7,113,870	7,694,362	6,577,983
Unfunded AAL (UAAL) (b-a)	\$ 141,205,192	\$ 141,205,192	\$ 203,254,912	\$ 219,840,513	\$ 201,256,249
Funded Ratio (a/b)	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Payroll (c)	\$ 101,093,222	\$ 101,093,222	\$ 131,665,054	\$ 126,649,850	\$ 119,123,604
Unfunded AAL (Funding Excess) as a					
Percentage of Covered Payroll ((b-a)/c)	139.68%	139.68%	154.37%	173.58%	168.95%

54 \* The unit credit cost method is used for funding purposes.

## **Supplemental Information**

## **Rapides Parish School Board Nonmajor Governmental Funds**

**Special Revenue Funds** - Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The abbreviations for No Child Left Behind (NCLB) and American Reinvestment Recovery Act (ARRA) are used in many of the following descriptions of special revenue funds.

### **Rapides Foundation Fund**

Rapides Foundation Fund accounts for grants from the Rapides Foundation received to supplement and enhance opportunities to upgrade teaching and improve instructional and curriculum resources within the overall strategic planning process already underway.

### **Parishwide Repair Fund and School Districts No. 11, No. 16, No. 22A, No. 27, No. 50, No. 51, No. 52, No. 55, No. 56, No. 57, No. 58, No. 61, and No. 62 Maintenance Funds**

The Parishwide Repair Fund and the School District Maintenance Funds account for the proceeds of state revenue sharing funds and ad valorem taxes levied for maintaining and improving school facilities in Rapides Parish.

### **Vocational Education Fund**

The Vocational Education Fund accounts for federal and local funds used to expand and improve agriculture, business, home economics, technology, education, health occupations, marketing, and industrial arts.

### **21<sup>st</sup> Century Community Learning Centers Fund**

21<sup>st</sup> Century Community Learning Centers Fund accounts for a federal grant to provide comprehensive youth development and academic enrichment to students in school-wide Title I schools.

### **Adult Education Fund**

The Adult Education Fund accounts for federal funds and allotments from the Louisiana Department of Education for the purpose of providing adult education programs in Rapides Parish.

### **Buckeye Food Preservation Fund**

The Buckeye Food Preservation Fund accounts for proceeds from a special ad valorem tax for the purpose of constructing, improving, maintaining, and/or operating the Food Preservation Laboratory in Big Island School District No. 50 of Rapides Parish.

### **Poland Food Preservation Fund**

The Poland Food Preservation Fund accounts for proceeds from a special ad valorem tax for the purpose of constructing, improving, maintaining, and/or operating the Food Preservation Laboratory in Poland School District No. 55 of Rapides Parish.

### **Sales Tax Funds**

The Sales Tax Funds account for the portion (one percent) of sales and use tax received by the Rapides Parish School Board for supplementing salaries of Rapides Parish School Board personnel.

**Rapides Parish School Board  
Nonmajor Governmental Funds**

**Technology Fund**

Technology Fund accounts for funds transferred from the General Fund to be used by the Director of Technology throughout the district to implement technology programs.

**Interest Fund**

Interest Fund accounts for the accumulation of interest earnings on the checking accounts of federal programs for Titles I, II, III, IV, and V from prior years.

**NCLB Homeless Assistance Act Title I Fund**

NCLB Homeless Assistance Act Title I Fund accounts for federal funds for the education of homeless children and makes funds available to help find and enroll homeless children and youth in school. NCLB signifies No Child Left Behind.

**NCLB Title I Migrant Fund**

NCLB Title I Migrant Fund accounts for federal funds for children of migrant parents. This service is supplementary and is designed to meet the special needs of migratory children.

**Indian Education Fund**

The Indian Education Fund accounts for federal funds used to improve the academic performance of Indian students through a tutorial and guidance program.

**NCLB Title I Fund**

NCLB Title I Fund (Improving America's Schools Act) accounts for federal funds for economically and educationally deprived school children. The Title I services are provided through various projects that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

**NCLB Title II Fund**

NCLB Title II Fund accounts for federal funds used to expand and improve in-service training of teachers and other appropriate school personnel in the fields of mathematics and science. Class-size reduction funds are used to help improve student achievement by adding additional highly qualified teachers to ensure that class size is reduced.

**NCLB Title III Fund**

NCLB Title III Fund accounts for federal funds used to provide intensive English language instruction and to bring about a greater understanding of the cultural backgrounds for foreign students.

**Miscellaneous Fund**

The Miscellaneous Fund accounts for the cash account of grant programs, as well as the set aside funds from the Federal National Forest Schools and Roads Grant.

**Rapides Parish School Board  
Nonmajor Governmental Funds**

**Special Education Fund**

Special Education Fund accounts for federal, state, and local funds which are specifically restricted for expenditures and activities which promote free and appropriate public education to all eligible school children in the Rapides Parish School System.

**NCLB Title IV Drug Free Schools Fund**

NCLB Title IV Drug Free Schools Fund accounts for federal funds used to establish and implement drug abuse education and prevention that promotes, enhances, and maintains an alcohol and drug free student body within the school system.

**8-G Grants Fund**

8-G Grants Fund accounts for state assistance derived from offshore drilling activities. The funds are dedicated for the purchase of instructional material and text books, for the remediation of high school students failing LEAP tests, for the continuation of six productive writing to read computer labs, for the telecommunication project at Glenmora High School, for the satellite courses at Bolton High School, for tutoring expelled students at Brame Middle and Tioga Jr. High Schools, and for supplementing the program for high risk four year-olds.

**Classroom Based Technology Fund**

Classroom Based Technology Fund accounts for both federal and state grants, which are used specifically to improve student learning and achievement using computers in the classroom.

**TANF Fund**

TANF (Temporary Assistance for Needy Families) Fund accounts for federal grants to assist needy families with children. The money is primarily used in the pre-GED skills option program and various preschool programs.

**RIF Fund**

RIF (Reading is Fundamental) Fund accounts for local funds used to provide recreational reading for students in grades Pre-K through 8.

**Education Excellence Fund**

Education Excellence Fund accounts for Tobacco Settlement funds received. These are restricted state funds that must be expended per a local expenditure plan approved by the Joint Committee on Education.

**Rapides Parish School Board  
Nonmajor Governmental Funds**

**Superintendent Incentive Program Fund**

Superintendent Incentive Program Fund accounts for funds used by the Superintendent to reward achievement by the schools.

**TAP Forest Hill Elementary Fund**

The TAP (Teacher Advancement Program) at Forest Hill Elementary Fund accounts for donations received from various local sources used to fund the costs of two master and six mentor teachers' salary addendums and the cost of one teacher replacement salary.

**High School Redesign Fund**

High School Redesign Fund accounts for state funds received through the Louisiana Department of Education to be used at Alexandria Senior High School and Tioga High School to support professional development and to assist and build capacity for effective redesign.

**Arts Council Fund**

Arts Council Fund accounts for funds used to improve classrooms and student learning related to the arts. This grant is funded through the Louisiana State Art Council, Division of the Arts.

**Positive Behavior Support Fund**

Positive Behavior Support Fund accounts for federal funds issued to Region VI Coalition, administered by the Rapides Parish School Board to participate in the statewide Positive Behavior Support project to provide training and materials necessary for positive behavior intervention in the schools.

**Cecil Picard LA 4 Early Childhood Fund**

Cecil Picard LA 4 Early Childhood Fund accounts for state funds to provide access to universal high quality, developmentally appropriate prekindergarten classes to four-year-old children who are eligible to enter public school kindergarten the following year.

**Migrant Donations**

Migrant Donations Fund accounts for donations given by local sources to aid in migrant education for Rapides Parish School students.

**C&T Fund**

C&T (Career and Technical Education) Fund accounts for state funds to purchase supplies and materials and conduct professional development to provide innovative high school programs that are student-centered, utilize a problem-based learning environment, and achieve results to implement Technical High School Model Programs.

**Rapides Parish School Board  
Nonmajor Governmental Funds**

**Coughlin Saunders Alexandria Museum Project Fund**

Coughlin Saunders Alexandria Museum Project Fund accounts for donations from the Coughlin Saunders Foundation to fund transportation and related classroom supplies to teachers and provide the opportunity for every eighth grade student in Rapides Parish to tour the Alexandria Historical and Genealogical Library and Museum.

**Virginia Howard Musical Fund**

Virginia Howard Musical Fund accounts for a private donation from the Virginia M. Howard Foundation and the First United Methodist Church of Alexandria, Louisiana which will be used to fund materials, supplies, and related expenses for the Music and Performing Arts Department at Pineville High School.

**Education Jobs Fund**

Education Jobs Fund accounts for federal assistance to save and create education jobs for 2010-2011 and 2011-2012 school years for early childhood, elementary, and secondary education.

**Homeless Donations Fund**

Homeless Donations Fund accounts for donations given by local sources to aid in homeless intervention for Rapides Parish School students.

**Drug Free Schools Donations Fund**

Drug Free Schools Donations Fund accounts for local donations given to support the Drug Free Schools program for the Rapides Parish School Board.

**Louisiana Advanced Placement Test Fund**

Louisiana Advanced Placement Test Fund accounts for federal funds received to help raise academic standards through advanced placement programs and increase the number of students who participate and succeed in the programs.

**Schools Putting Prevention to Work Fund**

Schools Putting Prevention to Work Fund accounts for funds given by the state of Louisiana to help promote schools' wellness programs.

**Louisiana Charities Trust Fund**

Louisiana Charities Trust Fund accounts for donations received for twelve elementary schools to assist with instructional related expenditures, computers, before- and after-school tutoring, field trips, books, and magazines.

**Louisiana Campaign for Tobacco-Free Living Fund**

Louisiana Campaign for Tobacco-Free Living Fund accounts for state funds received for Arthur F. Smith Middle Magnet School to promote tobacco prevention and control advocacy.



**Rapides Parish School Board  
Nonmajor Governmental Funds**

**Debt Service Funds** - Debt service funds are used to account for the accumulation of resources and payment of general obligation debt principal and interest from governmental resources.

**School Districts No. 11, No. 16, No. 22A, No. 27, No. 50, No. 51, No. 52, No. 56, No. 57, No. 58, and No. 62 Debt Service Funds and QSCB Bonds Funds**

The School Districts Debt Service Funds are used to accumulate monies for payment of the nineteen remaining bond issues and one certificate of indebtedness. The bonds were issued by the respective school districts for the purpose of acquiring and improving sites, erecting and equipping additional public school buildings, acquiring necessary equipment and furnishings, and improving existing public school buildings. The bond issues are financed by a special property tax levy on property within the territorial limits of the appropriate school districts. The certificate of indebtedness is financed by excess revenues from the General Fund.

**Capital Projects Funds** - Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

**School Districts No. 11, No. 16, No. 57, No. 62, School Buses, Energy, and QSCB Bonds Funds**

The School Districts Capital Projects Funds account for financial resources to be used to acquire, construct, or improve public school facilities within the respective school districts.

**Permanent Fund** - Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the School Board's programs – that is, for the benefit of the School district.

**F. P. Joseph Memorial Fund**

The F. P. Joseph Memorial Permanent Fund accounts for a bequest of \$1,000 each to the Glenmora, Forest Hill, and Southwest Rapides High Schools. Since the time of the bequest, the Forest Hill and Southwest Rapides High Schools have been closed. The funds have been invested, and the interest is used each year at commencement to award the "Mary and F. P. Joseph Memorial Medal" to the deserving students selected by the Principal of Glenmora High School.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

Statement J-1  
(Continued)

Special Revenue Funds										
	21st Century Community Learning Centers									
	Rapides Foundation	Parishwide Repair	School Districts Maintenance	Vocational Education	Adult Education	Buckeye Food Preservation	Poland Food Preservation	Sales Tax No. 1		
Assets										
Cash and cash equivalents	\$ 11,588	\$ 1,198,370	\$ 8,923,816	\$ -	\$ -	\$ 145,591	\$ 48,027	\$ 1,021,874		
Certificate of deposit	-	-	-	-	-	-	-	-		
Receivables	-	9,514	8,621	15,262	12,045	2	632	2,059,595		
Due from other funds	-	12,222	135,984	-	94	277	278	-		
Interfund receivables	-	-	-	-	-	-	-	-		
Other assets	1,753	-	-	-	-	-	-	-		
Restricted assets	-	-	-	-	-	-	-	-		
Total Assets	\$ 13,341	\$ 1,220,108	\$ 9,066,421	\$ 15,262	\$ 94	\$ 145,870	\$ 48,937	\$ 3,081,469		
Liabilities and Fund Balances										
Liabilities										
Accounts payable	\$ 8,629	\$ 62,807	\$ 588,974	\$ -	\$ -	\$ 5,752	\$ 572	\$ -		
Contracts payable	-	-	-	-	-	-	-	-		
Due to other funds	4,712	119	16,239	14,574	11,881	-	-	1,792,819		
Interfund payables	-	-	127,500	688	94	-	-	1,000,000		
Deferred revenue	-	-	-	-	-	-	-	-		
Total Liabilities	13,341	62,926	732,713	15,262	94	5,752	572	2,792,819		
Fund balances										
Nonspendable	-	-	-	-	-	-	-	-		
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-		
Restricted	-	-	-	-	-	-	-	-		
Salaries and related benefits	-	-	-	-	-	-	-	288,650		
National forest education opportunity	-	-	-	-	-	-	-	-		
Other special purposes	-	1,157,180	8,467,773	-	-	140,118	46,365	-		
Debt service	-	-	-	-	-	-	-	-		
Capital projects	-	-	-	-	-	-	-	-		
Permanent fund - expendable	-	-	-	-	-	-	-	-		
Assigned	-	-	-	-	-	-	-	-		
Unassigned	-	1,157,180	(134,085)	-	-	-	-	-		
Total Fund Balances (Deficit)	-	1,157,180	8,333,708	-	-	-	46,365	288,650		
Total Liabilities and Fund Balances	\$ 13,341	\$ 1,220,106	\$ 9,066,421	\$ 15,262	\$ 94	\$ 145,870	\$ 46,937	\$ 3,081,469		

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

Statement J-1  
(Continued)

Special Revenue Funds										
	Sales Tax No. 2	Technology	Interest	NCLB		Indian Education	NCLB Title I	NCLB Title II	NCLB Title III	
				Homeless Assistance Act Title I	NCLB Title I Migrant					
<b>Assets</b>										
Cash and cash equivalents	\$ 1,072,221	\$ 1,371	\$ 130,909	\$ -	\$ 18,525	\$ -	\$ 648	\$ -	\$ -	-
Certificates of deposit	-	-	-	-	-	-	-	-	-	-
Receivables	2,059,621	75	-	3,025	19,319	10,054	2,020,122	356,797	-	29,155
Due from other funds	-	-	-	-	-	-	89,123	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,131,842</b>	<b>\$ 1,446</b>	<b>\$ 130,909</b>	<b>\$ 3,025</b>	<b>\$ 37,844</b>	<b>\$ 10,054</b>	<b>\$ 2,109,893</b>	<b>\$ 356,797</b>	<b>\$ -</b>	<b>\$ 29,155</b>
<b>Liabilities and Fund Balances</b>										
<b>Liabilities</b>										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,527	\$ 1,418	\$ 59,056	\$ 9,314	\$ -	352
Contracts payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	2,020,452	-	-	1,222	2,436	8,176	1,546,312	205,684	-	19,329
Interfund payables	700,000	-	-	1,803	17,945	460	504,525	141,799	-	9,474
Deferred revenue	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,720,452</b>	<b>-</b>	<b>-</b>	<b>3,025</b>	<b>21,908</b>	<b>10,054</b>	<b>2,109,893</b>	<b>356,797</b>	<b>-</b>	<b>29,155</b>
<b>Fund balances</b>										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Permanent fund - non-expendable	-	-	-	-	-	-	-	-	-	-
Restricted	411,390	-	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-	-
Other special purposes	-	-	130,909	-	15,936	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-	-
Assigned	-	1,446	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>411,390</b>	<b>1,446</b>	<b>130,909</b>	<b>-</b>	<b>15,936</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,131,842</b>	<b>\$ 1,446</b>	<b>\$ 130,909</b>	<b>\$ 3,025</b>	<b>\$ 37,844</b>	<b>\$ 10,054</b>	<b>\$ 2,109,893</b>	<b>\$ 356,797</b>	<b>\$ -</b>	<b>\$ 29,155</b>

See independent auditor's report

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

Statement J-1  
(Continued)

Special Revenue Funds

	Miscellaneous	Special Education	NCLB Title IV Drug Free Schools	E-G Grants	Classroom Based Technology	YANF	RIF	Education Excellence	Superintendent Incentive Program
<b>Assets</b>									
Cash and cash equivalents	\$ 574,182	\$ 357,415	\$ -	\$ -	\$ -	\$ 11,490	\$ 1,900	\$ 112,689	\$ -
Certificate of deposit	-	-	-	-	-	-	-	-	-
Receivables	-	1,192,783	-	46,256	-	394,012	-	-	-
Due from other funds	-	36,456	-	-	-	1,079	-	-	-
Interfund receivables	1,784,038	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	1,784,556	-
<b>Total Assets</b>	<b>\$ 2,358,220</b>	<b>\$ 1,586,654</b>	<b>\$ -</b>	<b>\$ 46,256</b>	<b>\$ -</b>	<b>\$ 406,581</b>	<b>\$ 1,900</b>	<b>\$ 1,877,224</b>	<b>\$ -</b>
<b>Liabilities and Fund Balances</b>									
<b>Liabilities</b>									
Accounts payable	\$ -	\$ 17,610	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	859,691	-	30,862	-	402,830	-	10,866	-
Interfund payables	2,100,000	601,806	-	15,384	-	3,751	-	-	-
Deferred revenue	-	-	-	-	-	-	-	1,784,555	-
<b>Total Liabilities</b>	<b>2,100,000</b>	<b>1,279,107</b>	<b>-</b>	<b>46,256</b>	<b>-</b>	<b>406,581</b>	<b>-</b>	<b>1,775,421</b>	<b>-</b>
<b>Fund balances</b>									
Nonspendable	-	-	-	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	258,220	-	-	-	-	-	-	-	-
Debt service	-	307,547	-	-	-	-	1,900	101,803	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>258,220</b>	<b>307,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,900</b>	<b>101,803</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,358,220</b>	<b>\$ 1,586,654</b>	<b>\$ -</b>	<b>\$ 46,256</b>	<b>\$ -</b>	<b>\$ 406,581</b>	<b>\$ 1,900</b>	<b>\$ 1,877,224</b>	<b>\$ -</b>

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

Statement J-1  
(Continued)

Special Revenue Funds									
	TAP Forest Hill Elementary	High School Redesign	Arts Council	Positive Behavior Support	Cecil Picard LA 4 Early Childhood	Migrant Donations	C&T	Coughlin Saunders Alexandria Museum Project	Virginia Howard Musical
Assets									
Cash and cash equivalents	\$ 10,540	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 4,531
Certificate of deposit	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	53,690	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 10,540	\$ -	\$ -	\$ -	\$ 53,690	\$ 1	\$ -	\$ -	\$ 4,531
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ 948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	2,633	-	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	53,690	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	3,581	-	-	-	53,690	-	-	-	-
Fund balances									
Nonspendable	-	-	-	-	-	-	-	-	-
Permanent fund - nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	8,959	-	-	-	-	1	-	-	4,531
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	6,959	-	-	-	-	1	-	-	4,531
Total Liabilities and Fund Balances	\$ 10,540	\$ -	\$ -	\$ -	\$ 53,690	\$ 1	\$ -	\$ -	\$ 4,531

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

Statement J-1  
(Continued)

		Special Revenue Funds								
		Education Jobs Fund	Homeless Donations	Drug Free Schools Donations	Louisiana Advanced Placement Test	Schools Putting Prevention to Work	Louisiana Charities Trust	Louisiana Campaign for Tobacco-Free Living	Total	
Assets	Cash and cash equivalents	\$ -	\$ 3,287	\$ -	\$ -	\$ -	\$ 102,000	\$ -	\$ 13,748,935	
	Certificate of deposit	-	-	-	-	-	-	-	-	
	Receivables	806,873	-	-	-	-	-	1,342	8,896,795	
	Due from other funds	-	-	-	-	-	-	-	276,269	
	Interfund receivables	-	-	-	-	-	-	-	1,784,038	
Other assets	Other assets	-	-	-	-	-	-	-	1,753	
	Restricted assets	-	-	-	-	-	-	-	1,764,555	
	<b>Total Assets</b>	<b>\$ 806,873</b>	<b>\$ 3,287</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 102,000</b>	<b>\$ 1,342</b>	<b>\$ 26,472,345</b>	
Liabilities and Fund Balances										
Liabilities	Accounts payable	\$ -	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 757,183	
	Contracts payable	-	-	-	-	-	-	-	-	
	Due to other funds	178,726	-	-	-	-	-	-	6,927,363	
	Interfund payables	430,147	-	-	-	-	-	1,342	5,711,538	
	Deferred revenue	-	-	-	-	-	-	-	1,764,555	
	<b>Total Liabilities</b>	<b>606,873</b>	<b>224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,342</b>	<b>15,160,839</b>	
Fund balances										
Nonspendable	Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	
	Restricted	-	-	-	-	-	-	-	-	
	Salaries and related benefits	-	-	-	-	-	-	-	700,040	
	National forest education opportunity	-	-	-	-	-	-	-	258,220	
	Other special purposes	-	3,043	-	-	-	102,000	-	10,486,065	
	Debt service	-	-	-	-	-	-	-	-	
	Capital projects	-	-	-	-	-	-	-	-	
	Permanent fund - expendable	-	-	-	-	-	-	-	-	
	Assigned	-	-	-	-	-	-	-	1,446	
	Unassigned	-	3,043	-	-	-	-	-	(134,065)	
	<b>Total Fund Balances (Deficit)</b>	<b>-</b>	<b>3,043</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,000</b>	<b>-</b>	<b>11,311,706</b>	
	<b>Total Liabilities and Fund Balances</b>	<b>\$ 606,873</b>	<b>\$ 3,287</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 102,000</b>	<b>\$ 1,342</b>	<b>\$ 26,472,345</b>	

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

Statement J-1  
(Continued)

Debit Service Funds

	Ripiolette No. 11	Forest Hill No. 16	Cottile No. 22A	Glenmora No. 27	Big Island No. 50	Fifth Ward No. 51	Pineville No. 52	Ruby-Wise No. 86	Lecompte-Lamourie Woodworth No. 57
<b>Assets</b>									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificate of deposit	527	7	-	-	26	11	234	2	37
Receivables	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Restricted assets	1,889,702	140,274	42,517	4,246	800,166	29,011	1,883,571	187,688	542,496
<b>Total Assets</b>	<b>\$ 1,990,229</b>	<b>\$ 140,281</b>	<b>\$ 42,517</b>	<b>\$ 4,246</b>	<b>\$ 800,192</b>	<b>\$ 29,022</b>	<b>\$ 1,883,805</b>	<b>\$ 187,688</b>	<b>\$ 542,496</b>
<b>Liabilities and Fund Balances</b>									
<b>Liabilities</b>									
Accounts payable	\$ -	\$ 116	\$ -	\$ -	\$ 686	\$ -	\$ 175	\$ -	\$ -
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>116</b>	<b>-</b>	<b>-</b>	<b>686</b>	<b>-</b>	<b>175</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>									
Nonspendable	-	-	-	-	-	-	-	-	-
Permanent fund - nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	-	-	-	-	-	-	-	-	-
Debt service	1,990,229	140,165	42,517	4,246	789,506	29,022	1,883,630	187,688	542,496
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>1,990,229</b>	<b>140,165</b>	<b>42,517</b>	<b>4,246</b>	<b>789,506</b>	<b>29,022</b>	<b>1,883,630</b>	<b>187,688</b>	<b>542,496</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,990,229</b>	<b>\$ 140,281</b>	<b>\$ 42,517</b>	<b>\$ 4,246</b>	<b>\$ 800,192</b>	<b>\$ 29,022</b>	<b>\$ 1,883,805</b>	<b>\$ 187,688</b>	<b>\$ 542,496</b>

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

Statement J-1  
(Continued)

	Debt Service Funds					Capital Project Funds			
	Sixth Ward No. 58	Consolidated No. 62	QSCB 2009	QSCB 2011	Total	Rigolette No. 11	Forest Hill No. 18	Lecompte-Lamourie Woodworth No. 57	
<b>Assets</b>									
Cash and cash equivalents	-	\$ -	\$ -	-	\$ -	643	\$ 837,639	\$ -	
Certificate of deposit	-	-	-	-	-	-	-	-	
Receivables	-	2,660	-	-	3,504	-	-	-	
Due from other funds	-	-	-	-	-	-	-	-	
Interfund receivables	-	-	-	-	-	-	-	-	
Other assets	-	2,509,579	-	-	-	-	-	-	
Restricted assets	10,075	-	400,000	466,666	8,988,479	-	-	-	
<b>Total Assets</b>	\$ 10,075	\$ 2,512,239	\$ 400,000	\$ 466,666	\$ 8,989,456	\$ 643	\$ 837,639	\$ 1,165,436	
<b>Liabilities and Fund Balances</b>									
<b>Liabilities</b>									
Accounts payable	-	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	
Contracts payable	-	-	-	-	-	-	84,596	-	876,220
Due to other funds	-	-	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	-	-	-	-	977	-	94,596	-	876,220
<b>Fund balances</b>									
Nonspendable	-	-	-	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	-	-	-	-	-	-	-	-	-
Debt service	10,075	2,512,239	400,000	466,666	8,988,479	643	743,043	289,216	
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	\$ 10,075	\$ 2,512,239	\$ 400,000	\$ 466,666	\$ 8,988,479	\$ 643	\$ 743,043	\$ 289,216	
<b>Total Liabilities and Fund Balances</b>	\$ 10,075	\$ 2,512,239	\$ 400,000	\$ 466,666	\$ 8,989,456	\$ 643	\$ 837,639	\$ 1,165,436	

See independent auditor's report.



Rapides Parish School Board  
Alexandria, Louisiana  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2012

Statement J-1  
(Concluded)

		Capital Project Funds				Permanent Fund	Total Nonmajor Governmental Funds
	Consolidated No. 62	School Buses	Energy	QSCB Bonds	Total	F. P. Joseph Memorial	
<b>Assets</b>							
Cash and cash equivalents	\$ 872	\$ -	\$ 30,408	\$ 4,545,994	\$ 6,580,992	\$ 87	\$ 20,330,014
Certificate of deposit	-	-	-	-	-	15,177	15,177
Receivables	-	-	-	-	-	28	8,900,327
Due from other funds	-	-	-	-	-	-	276,269
Interfund receivables	-	-	-	-	-	-	1,784,038
Other assets	-	-	-	-	-	-	1,753
Restricted assets	-	-	-	-	-	-	10,750,507
<b>Total Assets</b>	<b>\$ 872</b>	<b>\$ -</b>	<b>\$ 30,408</b>	<b>\$ 4,545,994</b>	<b>\$ 6,580,992</b>	<b>\$ 15,292</b>	<b>\$ 42,058,085</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,160
Contracts payable	-	-	-	112,437	1,083,253	-	1,083,253
Due to other funds	-	-	-	-	-	-	6,927,363
Interfund payables	-	-	-	-	-	-	5,711,538
Deferred revenue	-	-	-	-	-	-	1,764,556
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,437</b>	<b>1,083,253</b>	<b>-</b>	<b>16,244,869</b>
<b>Fund balances</b>							
Nonspendable	-	-	-	-	-	3,000	3,000
Permanent fund - nonexpendable	-	-	-	-	-	-	700,040
Restricted	-	-	-	-	-	-	258,220
Salaries and related benefits	-	-	-	-	-	-	10,486,085
National forest education opportunity	-	-	-	-	-	-	8,988,479
Other special purposes	-	-	-	-	-	-	5,487,739
Debt service	-	-	-	-	-	-	12,292
Capital projects	872	-	30,408	4,433,557	5,487,739	-	1,446
Permanent fund - expendable	-	-	-	-	-	12,292	(134,065)
Assigned	-	-	-	-	-	-	25,813,216
Unassigned	-	-	-	-	-	-	42,058,085
<b>Total Fund Balances (Deficit)</b>	<b>872</b>	<b>-</b>	<b>30,408</b>	<b>4,433,557</b>	<b>5,487,739</b>	<b>15,292</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 872</b>	<b>\$ -</b>	<b>\$ 30,408</b>	<b>\$ 4,545,994</b>	<b>\$ 6,580,992</b>	<b>\$ 15,292</b>	<b>\$ 42,058,085</b>

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended June 30, 2012

Statement J-2  
(Continued)

	Special Revenue Funds							
	Rapides Foundation	Parishwide Repair	School Districts Maintenance	Vocational Education	21st Century Community Learning Centers	Adult Education	Buckeye Food Preservation	Poland Food Preservation
<b>Revenues</b>								
Local sources								
Taxes								
Ad valorem taxes	\$ -	\$ 1,335,551	\$ 6,758,449	\$ -	\$ -	\$ -	\$ 82,328	\$ 78,517
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	87,833	-	-	-	-	-
Interest earnings	-	1,315	8,390	-	-	-	215	49
Other	615,000	661	220,521	-	-	-	9,661	4,321
State sources	-	-	-	-	-	-	-	-
Other	-	57,091	200,844	-	-	-	-	-
Federal sources	-	-	-	277,079	313,763	155,806	-	-
Total Revenues	615,000	1,394,618	7,275,837	277,079	313,763	155,806	72,204	82,887
<b>Expenditures</b>								
Current								
Instruction								
Regular programs	-	71,383	878,822	-	162,254	-	-	-
Special education programs	-	-	-	-	-	-	-	-
Vocational programs	-	-	1,465	176,518	-	-	-	-
Other instructional programs	45,204	-	8,223	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	151,358	-	-
Support services								
Student services	53,945	-	-	-	-	-	-	-
Instructional staff support	435,232	-	-	101,792	111,628	10,359	-	-
General administration	-	52,727	279,896	-	-	134	7,823	2,942
School administration	104,248	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-
Plant services	81,972	1,592,379	10,341,400	-	-	-	8,497	-
Student transportation services	-	-	-	-	18,615	-	-	-
Central services	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	73,366	45,170
Capital outlay	18,769	87,556	591,847	-	-	-	8,151	-
Debt service	-	-	-	-	-	-	-	-
Principal retirement	-	14,184	115,817	-	-	-	-	-
Interest and fiscal charges	-	6,898	107,637	-	-	-	-	-
Total Expenditures	718,900	1,825,165	12,325,117	278,310	292,495	161,851	95,837	48,112
Excess (Deficiency) of Revenues Over Expenditures	(103,900)	(430,547)	(5,049,280)	(1,231)	21,268	(6,045)	(23,633)	34,775
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	850,322	6,818,612	1,231	-	6,045	8,288	6,248
Refunded issuance of debt	-	(150,000)	(861,247)	-	(21,268)	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	700,322	5,957,365	1,231	(21,268)	6,045	8,288	6,248
Net Change in Fund Balances	(103,900)	269,775	908,085	-	-	-	(15,355)	41,023
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	103,800	897,405	7,425,623	-	-	-	155,453	5,342
	\$ -	\$ 1,157,180	\$ 8,333,708	\$ -	\$ -	\$ -	\$ 140,118	\$ 46,365
								\$ 288,650

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Rapides Parish School Board  
Alexandria, Louisiana  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended June 30, 2012

Statement J-2  
(Continued)

Special Revenue Funds										
	Sales Tax No. 2	Technology	Interest	NCLB Homeless Assistance Act Title I	NCLB Title I Migrant	Indian Education	NCLB Title I	NCLB Title II	NCLB Title III	
<b>Revenues</b>										
Local sources										
Taxes										
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales and miscellaneous taxes	11,953,833	-	-	-	-	-	-	-	-	
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-	
Interest earnings	1,194	1	-	-	-	-	-	-	-	
Other	-	2,105	-	-	-	-	-	-	-	
State sources	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Federal sources	-	-	-	72,893	124,008	21,176	8,621,342	1,585,588	108,891	
Total Revenues	11,955,027	2,106	-	72,893	124,008	21,176	8,621,342	1,585,588	108,891	
<b>Expenditures</b>										
Current										
Instruction										
Regular programs	-	1,533	-	-	-	-	-	-	-	
Special education programs	-	-	-	-	-	-	-	-	-	
Vocational programs	-	-	-	-	-	-	-	-	-	
Other instructional programs	-	-	-	-	-	-	-	-	-	
Special programs	-	-	-	2,640	24,214	17,567	6,301,805	1,140,512	100,142	
Adult and continuing education programs	-	-	-	-	-	-	-	-	-	
Support services										
Student services	-	-	-	65,137	83,814	-	642,408	-	-	
Instructional staff support	-	-	-	-	-	-	1,416,161	340,740	6,079	
General administration	2,479	1	-	63	44	13	4,793	1,025	-	
School administration	-	-	-	-	-	-	-	-	-	
Business services	-	-	-	-	-	-	-	-	-	
Plant services	-	-	-	-	-	2,192	4,835	-	-	
Student transportation services	-	-	-	-	-	-	141,708	-	-	
Central services	-	-	-	-	-	-	60,068	-	-	
Community service programs	-	-	-	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	
Principal retirement	-	-	-	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	
Total Expenditures	2,478	1,534	-	67,840	108,072	19,772	8,571,577	1,482,277	108,221	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	11,952,548	572	-	4,853	15,936	1,404	49,765	103,321	2,670	
<b>Other Financing Sources (Uses)</b>										
Transfers in	-	-	-	-	-	-	-	-	-	
Transfers out	(12,011,983)	-	-	(4,853)	-	(1,404)	521,816	1,802	-	
Issuance of debt	-	-	-	-	-	-	(571,581)	(105,123)	(2,670)	
Payments to refund escrow agent	-	-	-	-	-	-	-	-	-	
Total Other Financing Sources (Uses)	(12,011,983)	-	-	(4,853)	-	(1,404)	(49,765)	(103,321)	(2,670)	
<b>Net Change in Fund Balances</b>	(59,435)	572	-	-	15,936	-	-	-	-	
<b>Fund Balances (Deficit) - Beginning of Year</b>	470,825	874	130,909	-	-	-	-	-	-	
<b>Fund Balances (Deficit) - End of Year</b>	\$ 411,390	\$ 1,446	\$ 130,909	\$ -	\$ 15,936	\$ -	\$ -	\$ -	\$ -	

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended June 30, 2012

Statement J-2  
(Continued)

Special Revenue Funds										
	Miscellaneous	Special Education	NCLB Title IV Drug Free Schools	8-G Grants	Classroom Based Technology	TANF	RIF	Education Excellence	Superintendent Incentive Program	
<b>Revenues</b>										
Local sources										
Taxes										
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-	-
Other	-	227,330	-	-	-	-	100	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Other	-	100,407	-	231,488	-	-	-	313,112	-	-
Federal sources	-	5,838,471	4,580	-	39,149	2,435,169	-	-	-	-
Total Revenues	-	6,166,208	4,580	231,488	39,149	2,435,169	100	313,112	-	-
<b>Expenditures</b>										
Current										
Instruction										
Regular programs	-	-	-	-	-	-	-	241,021	-	-
Special education programs	-	2,200,537	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	45,540	-	74,738	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	219,241	-	2,213,908	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Student services	-	1,512,631	4,480	-	-	-	-	-	-	-
Instructional staff support	-	2,198,271	-	1,331	36,653	8,736	-	22,567	3,051	-
General administration	-	5,459	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-	-
Business services	-	92,856	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-	-
Central services	3,551	45,240	-	3,000	-	5,539	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	36,368	-	7,914	-	-	-	18,900	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	3,551	6,081,363	4,480	231,488	36,653	2,273,721	-	357,226	3,051	-
Excess (Deficiency) of Revenues Over Expenditures	(3,551)	104,845	80	-	2,496	161,448	100	(44,114)	(3,051)	-
<b>Other Financing Sources (Uses)</b>										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	265,556	-	-	158	-	-	1,734	-	-
Issuance of debt	-	(385,333)	(90)	-	(2,654)	(161,448)	-	-	-	-
Payments to refund escrow agent	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(119,777)	(90)	-	(2,496)	(161,448)	-	1,734	-	-
Net Change in Fund Balances	(3,551)	(14,932)	-	-	-	-	100	(42,380)	(3,051)	-
Fund Balances (Deficit) - Beginning of Year	251,771	322,479	-	-	-	-	1,900	144,183	3,051	-
Fund Balances (Deficit) - End of Year	\$ 258,220	\$ 307,547	\$ -	\$ -	\$ -	\$ -	\$ 1,900	\$ 101,803	\$ -	\$ -

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended June 30, 2012

Statement J-2  
(Continued)

	Special Revenue Funds							
	TAP Forest Hill Elementary	High School Redesign	Arts Council	Positive Behavior Support	Cecil Picard LA 4 Early Childhood	Migrant Donations	C&T	Coughlin Saunders Alexandria Museum Project
Revenues								
Local sources								
Taxes								
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-
Rentals, leases, and royalties		-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-
Other	25,200	-	-	-	-	200	-	-
State sources								
Other	22,728	45,000	-	-	154,111	-	14,187	-
Federal sources				82,250	-	-	-	-
Total Revenues	47,928	45,000	-	82,250	154,111	200	14,187	-
Expenditures								
Current								
Instruction								
Regular programs	45,837	23,897	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	14,187	-
Other instructional programs	-	-	1,189	-	-	-	-	4,400
Special programs	-	-	-	-	139,919	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-
Support services								
Student services	-	-	-	-	-	199	-	-
Instructional staff support	3,376	21,103	-	76,797	4,906	-	-	-
General administration	13	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	9,286	-	-	-
Student transportation services	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	17,999
Principal retirement	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total Expenditures	49,226	45,000	1,189	76,797	154,111	199	14,187	17,999
Excess (Deficiency) of Revenues Over Expenditures	(1,298)	-	(1,189)	5,453	-	1	-	(4,400)
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(5,453)	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Payments to refund escrow agent	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(5,453)	-	-	-	-
Net Change in Fund Balances	(1,298)	-	(1,189)	-	-	1	-	(4,400)
Fund Balances (Deficit) - Beginning of Year	8,257	-	1,189	-	-	-	-	22,530
Fund Balances (Deficit) - End of Year	\$ 6,959	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ 4,531

See independent auditor's report.

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Normal Governmental Funds**  
**Year Ended June 30, 2012**

Statement J-2  
(Continued)

	Special Revenue Funds							
	Education Jobs Fund	Homeless Donations	Drug Free Schools Donations	Louisiana Advanced Placement Test	Schools Putting Prevention to Work	Louisiana Charities Trust	Louisiana Campaign for Tobacco-Free Living	Total
<b>Revenues</b>								
Local sources								
Taxes								
Ad valorem taxes	-	-	-	-	-	-	-	-
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-
Other	-	2,252	-	-	-	102,000	-	1,209,351
State sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11,850	1,150,616
Federal sources	1,530,014	-	-	1,539	8,500	-	-	21,220,028
Total Revenues	1,530,014	2,252	-	1,539	8,500	102,000	11,850	55,822,564
<b>Expenditures</b>								
Current								
Instruction								
Regular programs	881,888	-	-	1,539	-	-	-	2,287,872
Special education programs	96,088	-	-	-	-	-	-	2,296,625
Vocational programs	-	-	-	-	-	-	-	312,468
Other instructional programs	-	-	-	-	10,840	-	8,617	78,473
Special programs	551,950	-	-	-	-	-	-	10,711,898
Adult and continuing education programs	-	-	-	-	-	-	-	151,358
Support services	-	-	-	-	-	-	-	-
Student services	-	3,569	155	-	-	-	-	2,385,746
Instructional staff support	10,145	-	-	-	-	-	2,378	4,781,304
General administration	-	-	-	-	-	-	-	358,888
School administration	10,145	-	-	-	-	-	-	114,393
Business services	-	-	-	-	-	-	-	92,856
Plant services	-	-	-	-	2,800	-	-	12,023,161
Student transportation services	-	-	-	-	-	-	854	218,508
Central services	-	-	-	-	-	-	-	80,068
Community service programs	-	-	-	-	-	-	-	118,536
Capital outlay	-	-	-	-	-	-	-	785,535
Debt service	-	-	-	-	-	-	-	130,001
Principal retirement	-	-	-	-	-	-	-	114,573
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total Expenditures	1,530,014	3,569	155	1,539	13,840	-	11,850	37,003,381
Excess (Deficiency) of Revenues Over Expenditures	-	(1,317)	(155)	-	(5,140)	102,000	-	18,819,203
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	-	-	-	-	-	-	8,481,822
Transfers out	-	-	-	-	-	-	-	(26,282,115)
Issuance of debt	-	-	-	-	-	-	-	-
Payments to refund escrow agent	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	(17,800,293)
Net Change in Fund Balances	-	(1,317)	(155)	-	(5,140)	102,000	-	1,016,910
Fund Balances (Deficit) - Beginning of Year	-	4,380	155	-	5,140	-	-	10,282,796
Fund Balances (Deficit) - End of Year	-	\$ 3,063	\$ -	\$ -	\$ -	\$ 102,000	\$ -	\$ 11,311,706

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Normal Governmental Funds  
Year Ended June 30, 2012

Statement J-2  
(Continued)

Debt Service Funds									
	Rigolette No. 11	Forest Hill No. 16	Cottle No. 22A	Glenmora No. 27	Big Island No. 50	Fifth Ward No. 51	Pineville No. 52	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 1,241,165	\$ 237,814	\$ 1,853	\$ 146	\$ 901,321	\$ 121,972	\$ 1,679,362	\$ 89,921	\$ 648,409
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	2,385	184	41	4	1,049	80	124,442	175	407
Other	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	1,243,550	237,978	1,894	150	902,370	122,052	1,803,804	90,098	648,816
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	50,909	10,279	-	40	53,345	7,206	63,387	5,239	26,844
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	650,000	100,000	-	-	545,000	180,000	1,345,000	55,000	245,000
Interest and fiscal charges	498,378	115,527	-	-	281,724	10,805	480,388	34,601	334,481
Total Expenditures	1,197,285	225,806	-	40	880,069	198,011	1,898,775	94,840	606,305
Excess (Deficiency) of Revenues Over Expenditures	46,265	12,172	1,894	110	22,301	(75,959)	(94,971)	(4,744)	42,511
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	7,642,280	-	-
Payments to refund escrow agent	-	-	-	-	-	-	(7,642,280)	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	46,265	12,172	1,894	110	22,301	(75,959)	(94,971)	(4,744)	42,511
Fund Balances (Deficit) - Beginning of Year	1,943,964	127,993	40,623	4,136	777,205	104,981	1,978,601	172,432	499,985
Fund Balances (Deficit) - End of Year	\$ 1,990,228	\$ 140,165	\$ 42,517	\$ 4,246	\$ 799,506	\$ 28,022	\$ 1,883,630	\$ 167,688	\$ 542,496

See independent auditor's report.

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**Year ended June 30, 2012**

Statement J-2  
(Continued)

	Debt Service Funds					Capital Project Funds		
	Sixth Ward No. 58	Consolidated No. 62	QSCB 2009	QSCB 2011	Total	Rigollette No. 11	Forest Hill No. 16	Lecompte-Lamourie Woodworth No. 57
<b>Revenues</b>								
Local sources								
Taxes								
Ad valorem taxes	\$ 1,541	\$ 3,801,419	\$ -	\$ -	\$ 8,724,923	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-
Interest earnings	10	2,729	5,419	-	138,905	44	2,204	5,050
Other	-	-	-	-	-	-	-	500,000
State sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Total Revenues	1,551	3,804,148	5,419	-	8,861,828	44	2,204	505,050
<b>Expenditures</b>								
Current								
Instruction								
Regular programs	-	-	-	-	-	-	64,059	-
Special education programs	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-
General administration	11	140,034	-	-	357,284	35	108	121
School administration	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service	-	2,695,000	-	-	5,815,000	73,537	1,715,408	7,548,152
Principal retirement	-	878,350	-	-	2,742,232	-	-	-
Interest and fiscal charges	-	3,813,384	-	-	8,914,528	-	-	-
Total Expenditures	11	3,813,384	-	-	8,914,528	73,572	1,779,816	7,548,273
Excess (Deficiency) of Revenues Over Expenditures	1,540	(9,236)	5,419	-	(52,698)	(73,528)	(1,777,412)	(7,044,223)
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	-	394,581	468,666	861,247	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	7,642,260	-	-	-
Payments to refund escrow agent	-	-	-	-	(7,642,260)	-	-	-
Total Other Financing Sources (Uses)	-	-	394,581	468,666	861,247	-	-	-
Net Change in Fund Balances	1,540	(9,236)	400,000	468,666	808,549	(73,528)	(1,777,412)	(7,044,223)
Fund Balances (Deficit) - Beginning of Year	8,535	2,521,475	-	-	8,179,930	74,171	2,520,455	7,333,439
Fund Balances (Deficit) - End of Year	\$ 10,075	\$ 2,512,239	\$ 400,000	\$ 468,666	\$ 8,988,478	\$ 843	\$ 743,043	\$ 288,216

See independent auditor's report.



Rapides Parish School Board  
Alexandria, Louisiana  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year ended June 30, 2012

Statement J-2  
(Concluded)

	Capital Project Funds					Permanent Fund	Total Nonmajor Governmental Funds
	Consolidated No. 62	School Buses	Energy	QSCB Bonds	Total		
<b>Revenues</b>							
Local sources							
Taxes							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,959,768
Sales and miscellaneous taxes	-	-	-	-	-	-	23,907,538
Rentals, leases, and royalties	-	-	-	-	-	-	87,833
Interest earnings	99	977	46	8,557	14,977	110	164,345
Other	-	-	-	-	500,000	-	1,709,351
State sources	-	-	-	-	-	-	1,150,816
Other	-	-	-	-	-	-	21,220,028
Federal sources	-	-	-	-	-	-	85,199,479
Total Revenues	99	977	46	8,557	514,977	110	
<b>Expenditures</b>							
Current							
Instruction							
Regular programs	-	-	-	-	64,089	-	2,382,071
Special education programs	-	-	-	-	-	-	2,296,625
Vocational programs	-	-	-	-	-	-	312,468
Other instructional programs	-	-	-	-	-	-	78,473
Special programs	-	-	-	-	-	-	10,711,896
Adult and continuing education programs	-	-	-	-	-	-	151,366
Support services							
Student services	-	-	-	-	-	101	2,385,847
Instructional staff support	-	-	-	-	-	-	4,781,304
General administration	16	31,136	-	180	31,597	-	748,779
School administration	-	-	-	-	-	-	114,393
Business services	-	-	-	-	-	-	92,856
Plant services	-	-	-	-	-	-	12,023,161
Student transportation services	-	-	-	-	-	-	218,508
Central services	-	-	-	-	-	-	60,068
Community service programs	-	-	-	-	-	-	118,536
Capital outlay	161,061	3,470,323	93	3,349,136	16,318,710	-	17,104,245
Debt service							
Principal retirement	-	-	-	-	-	-	5,945,001
Interest and fiscal charges	-	-	-	-	-	-	2,856,805
Total Expenditures	161,077	3,501,459	93	3,349,316	16,414,406	101	62,332,394
Excess (Deficiency) of Revenues Over Expenditures	(160,978)	(3,500,482)	(47)	(3,342,759)	(15,899,429)	9	2,867,085
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	808	-	-	808	-	9,343,675
Transfers out	-	(124)	-	-	(124)	-	(28,282,239)
Issuance of debt	-	3,500,000	-	-	3,500,000	-	11,142,260
Payments to refund escrow agent	-	-	-	-	-	-	(7,642,260)
Total Other Financing Sources (Uses)	-	3,500,482	-	-	3,500,482	-	(3,438,564)
Net Change in Fund Balances	(160,978)	-	(47)	(3,342,759)	(12,398,947)	9	(10,571,478)
Fund Balances (Deficit) - Beginning of Year	161,850	-	30,455	7,776,316	17,858,686	15,283	38,384,895
Fund Balances (Deficit) - End of Year	\$ 872	\$ -	\$ 30,408	\$ 4,433,557	\$ 5,459,739	\$ 15,292	\$ 25,813,216

See independent auditor's report.

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds - School Districts Maintenance Funds**  
**June 30, 2012**

	<b>Rigolette No. 11</b>	<b>Forest Hill No. 16</b>	<b>Cottle No. 22A</b>	<b>Glenmora No. 27</b>	<b>Big Island No. 50</b>	<b>Fifth Ward No. 51</b>	<b>Pineville No. 52</b>
<b>Assets</b>							
Cash and cash equivalents	\$ 2,435,305	\$ 113,288	\$ 504,760	\$ 469,162	\$ 639,346	\$ 318,849	\$ 698,101
Receivables	1,429	92	10	118	9	11	34
Due from other funds	18,520	3,388	5,339	4,958	9,537	4,399	17,205
<b>Total Assets</b>	<b>\$ 2,455,254</b>	<b>\$ 116,768</b>	<b>\$ 510,109</b>	<b>\$ 474,238</b>	<b>\$ 648,892</b>	<b>\$ 323,059</b>	<b>\$ 715,340</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 98,045	\$ 2,100	\$ 14,710	\$ 14,467	\$ 92,947	\$ 2,682	\$ 74,903
Due to other funds	2,164	169	518	402	4,401	238	1,280
Interfund payables	-	-	-	-	-	-	-
Total Liabilities	100,209	2,269	15,228	14,869	97,348	2,920	76,183
<b>Fund balances</b>							
Restricted							
Other special purposes	2,355,045	114,499	494,881	459,369	551,544	320,139	639,157
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	2,355,045	114,499	494,881	459,369	551,544	320,139	639,157
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,455,254</b>	<b>\$ 116,768</b>	<b>\$ 510,109</b>	<b>\$ 474,238</b>	<b>\$ 648,892</b>	<b>\$ 323,059</b>	<b>\$ 715,340</b>

See independent auditor's report. These are individual funds and are not considered to be subfunds.

Statement J-3

Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61	Consolidated No. 62	Pineville Technology No. 52	Total
\$ 48,046	\$ 5,469	\$ 229,035	\$ 251,770	\$ 281,769	\$ 2,755,056	\$ 174,060	\$ 8,923,816
512	1	36	1,680	27	2,650	12	6,621
2,998	2,837	1,505	368	2,165	62,765	-	135,984
<u>\$ 51,556</u>	<u>\$ 8,307</u>	<u>\$ 230,576</u>	<u>\$ 253,818</u>	<u>\$ 283,961</u>	<u>\$ 2,820,471</u>	<u>\$ 174,072</u>	<u>\$ 9,066,421</u>
\$ 6,014	\$ 14,834	\$ 9,134	\$ 4,865	\$ 12,615	\$ 239,868	\$ 1,990	\$ 588,974
291	238	119	456	238	5,725	-	16,239
-	127,500	-	-	-	-	-	127,500
<u>6,305</u>	<u>142,372</u>	<u>9,253</u>	<u>5,321</u>	<u>12,853</u>	<u>245,593</u>	<u>1,990</u>	<u>732,713</u>
45,251	-	221,323	248,497	271,108	2,574,878	172,082	8,467,773
-	(134,065)	-	-	-	-	-	(134,065)
<u>45,251</u>	<u>(134,065)</u>	<u>221,323</u>	<u>248,497</u>	<u>271,108</u>	<u>2,574,878</u>	<u>172,082</u>	<u>8,333,708</u>
<u>\$ 51,556</u>	<u>\$ 8,307</u>	<u>\$ 230,576</u>	<u>\$ 253,818</u>	<u>\$ 283,961</u>	<u>\$ 2,820,471</u>	<u>\$ 174,072</u>	<u>\$ 9,066,421</u>

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds - School Districts Maintenance Funds**  
**Year ended June 30, 2012**

	<u>Rigolette No. 11</u>	<u>Forest Hill No.16</u>	<u>Cotile No. 22A</u>	<u>Glenmora No. 27</u>	<u>Big Island No. 50</u>	<u>Fifth Ward No. 51</u>
<b>Revenues</b>						
Local sources						
Taxes						
Ad valorem taxes	\$ 1,439,656	\$ 47,093	\$ 355,401	\$ 128,691	\$ 353,731	\$ 113,829
Rentals, leases and royalties	-	-	60,725	-	-	-
Interest earnings	3,049	111	417	434	613	314
Other	585	-	-	-	913	50
State sources						
Other	37,755	1,847	2,387	2,586	16,394	16,538
<b>Total Revenues</b>	<u>1,481,045</u>	<u>49,051</u>	<u>418,930</u>	<u>131,711</u>	<u>371,651</u>	<u>130,731</u>
<b>Expenditures</b>						
Current						
Instruction						
Regular programs	342,235	5,342	12,449	10,892	85,490	3,051
Vocational programs	1,485	-	-	-	-	-
Other instructional programs	8,223	-	-	-	-	-
Support services						
General administration	59,407	2,623	13,128	6,429	21,152	8,975
Plant services	1,505,858	111,534	346,637	277,613	612,343	296,485
Capital outlay	359,489	-	11,287	7,137	13,655	2,916
Debt service						
Principal retirement	-	1,434	8,340	9,691	21,734	5,270
Interest and fiscal charges	1,800	701	4,678	4,964	12,579	2,802
<b>Total Expenditures</b>	<u>2,278,497</u>	<u>121,634</u>	<u>396,519</u>	<u>316,726</u>	<u>766,953</u>	<u>319,499</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(797,452)	(72,583)	22,411	(185,015)	(395,302)	(188,768)
<b>Other Financing Sources (Uses)</b>						
Transfers in	933,546	101,628	252,361	187,798	525,922	261,966
Transfers out	(40,000)	-	(13,333)	(5,000)	(43,333)	(5,000)
<b>Total Other Financing Sources (Uses)</b>	<u>893,546</u>	<u>101,628</u>	<u>239,028</u>	<u>182,798</u>	<u>482,589</u>	<u>256,966</u>
<b>Net Change in Fund Balances</b>	96,094	29,045	261,439	(2,217)	87,287	68,198
<b>Fund Balances (Deficit) - Beginning of Year</b>	<u>2,258,951</u>	<u>85,454</u>	<u>233,442</u>	<u>461,586</u>	<u>484,257</u>	<u>251,941</u>
<b>Fund Balances (Deficit) - End of Year</b>	<u>\$ 2,355,045</u>	<u>\$ 114,499</u>	<u>\$ 494,881</u>	<u>\$ 459,369</u>	<u>\$ 551,544</u>	<u>\$ 320,139</u>

See independent auditor's report. These are individual funds and are not considered to be subfunds.

## Statement J-4

Pineville No. 52	Poland No. 55	Ruby-Wise No. 56	Lecompte- Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61	Consolidated No. 62	Pineville Technology No. 52	Total
\$ 603,733	\$ 85,811	\$ 50,929	\$ 93,579	\$ 80,326	\$ 164,420	\$ 3,030,904	\$ 210,346	\$ 6,758,449
-	-	-	-	-	-	27,108	-	87,833
505	63	45	237	68	322	2,038	174	8,390
41,999	-	-	-	-	19,364	157,610	-	220,521
15,729	1,490	3,647	2,062	850	3,279	96,080	-	200,644
661,966	87,364	54,621	95,878	81,244	187,385	3,313,740	210,520	7,275,837
27,290	867	1,065	986	661	4,118	240,403	143,973	878,822
-	-	-	-	-	-	-	-	1,485
-	-	-	-	-	-	-	-	8,223
23,126	3,194	3,004	6,123	3,047	9,146	112,520	8,012	279,886
1,197,689	174,926	278,459	140,972	136,773	285,547	4,976,564	-	10,341,400
74,337	-	1,000	3,698	232	-	49,601	68,495	591,847
-	5,380	7,739	-	3,131	2,257	50,841	-	115,817
8,301	2,631	3,784	-	1,831	4,008	59,558	-	107,637
1,330,743	186,998	295,051	151,779	145,675	305,076	5,489,487	220,480	12,325,117
(668,777)	(99,634)	(240,430)	(55,901)	(64,431)	(117,691)	(2,175,747)	(9,960)	(5,049,280)
856,909	158,123	145,194	119,921	111,119	159,384	3,004,741	-	6,818,612
(141,419)	-	-	-	(6,667)	(38,203)	(568,292)	-	(861,247)
715,490	158,123	145,194	119,921	104,452	121,181	2,436,449	-	5,957,365
46,713	58,489	(95,236)	64,020	40,021	3,490	260,702	(9,960)	908,085
592,444	(13,238)	(38,829)	157,303	208,476	267,618	2,314,176	182,042	7,425,623
\$ 639,157	\$ 45,251	\$ (134,065)	\$ 221,323	\$ 248,497	\$ 271,108	\$ 2,574,878	\$ 172,082	\$ 8,333,708

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
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**Year ended June 30, 2012**

Statement J-5  
(Continued)

	Rapides Foundation			Parishwide Repair			School Districts Maintenance		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	-	-	\$ -	\$ 1,280,000	\$ 1,335,551	\$ 55,551	\$ 6,610,246	\$ 6,759,449	\$ 148,203
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	25,000	87,833	62,833
Interest earnings	-	-	-	1,335	1,315	(20)	8,855	8,390	1,535
Other	615,000	615,000	-	-	661	661	20,800	220,521	199,721
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	60,000	57,091	(2,909)	204,650	200,644	(4,006)
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	615,000	615,000	-	1,341,335	1,394,618	53,283	6,867,551	7,275,837	408,286
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	84,000	71,393	12,617	737,641	679,822	(141,181)
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	1,500	1,485	15
Other instructional programs	70,209	45,204	25,005	-	-	-	-	8,223	(8,223)
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	53,339	53,345	(6)	-	-	-	-	-	-
Instructional staff support	435,233	435,232	1	-	-	-	-	-	-
General administration	-	-	-	52,500	52,727	(227)	277,584	279,886	(2,302)
School administration	104,248	104,248	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	45,771	61,972	(16,201)	1,800,712	1,592,379	208,333	12,539,249	10,341,400	2,197,849
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	10,000	18,799	(8,799)	9,700	87,556	(77,856)	872,994	591,847	281,147
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	14,184	14,184	-	730,807	115,617	614,990
Interest and fiscal charges	-	-	-	6,936	6,936	-	80,712	107,637	(26,925)
Total Expenditures	718,800	718,800	-	1,969,032	1,825,165	142,867	15,240,467	12,325,117	2,915,370
Excess (Deficiency) of Revenues Over Expenditures	(103,800)	(103,800)	-	(628,697)	(430,547)	198,150	(8,372,936)	(5,049,280)	3,323,656
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	850,000	850,322	322	6,826,737	6,818,612	(8,125)
Transfers out	-	-	-	(150,000)	(150,000)	-	-	(961,247)	(961,247)
Total Other Financing Sources (Uses)	-	-	-	700,000	700,322	322	6,826,737	5,857,365	(969,372)
Net Change in Fund Balances	(103,800)	(103,800)	-	73,303	269,775	198,472	(1,546,199)	908,085	2,454,284
Fund Balances (Deficit) - Beginning of Year	103,800	103,800	-	887,405	887,405	-	7,425,623	7,425,623	-
Fund Balances (Deficit) - End of Year	\$ -	\$ -	\$ -	\$ 960,708	\$ 1,157,180	\$ 198,472	\$ 5,879,424	\$ 8,333,708	\$ 2,454,284

See independent auditor's report.

**Rapides Parish School Board**  
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**Year ended June 30, 2012**

Statement J-6  
(Continued)

	Vocational Education			21st Century Community Learning Centers			Adult Education		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	292,197	277,079	(15,118)	313,763	313,763	-	165,314	155,806	(9,508)
Total Revenues	292,197	277,079	(15,118)	313,763	313,763	-	165,314	155,806	(9,508)
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	149,186	162,254	(13,068)	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	186,745	178,518	(9,773)	-	-	-	-	-	-
Other instructional programs	-	-	-	2,435	-	2,435	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	151,549	151,358	281
Support services									
Student services									
Instructional staff support	125,452	101,792	23,860	118,752	111,828	7,128	12,915	10,359	2,556
General administration	-	-	-	-	-	-	250	134	116
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	22,122	18,615	3,507	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	8,000	-	8,000
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	292,197	278,310	13,887	282,495	282,495	-	172,814	161,851	10,963
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	(1,231)	(1,231)	21,268	21,268	-	(7,500)	(8,045)	1,455
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	1,231	1,231	-	-	-	7,500	6,045	(1,455)
Transfers out	-	-	-	(21,268)	(21,268)	-	-	-	-
Total Other Financing Sources (Uses)	-	1,231	1,231	(21,268)	(21,268)	-	7,500	6,045	(1,455)
<b>Net Change in Fund Balances</b>	-	-	-	-	-	-	-	-	-
<b>Fund Balances (Deficit) - Beginning of Year</b>	-	-	-	-	-	-	-	-	-
<b>Fund Balances (Deficit) - End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

**Rapides Parish School Board**  
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**Year ended June 30, 2012**

Statement J-5  
(Continued)

	Buckeye Food Preservation			Poland Food Preservation			Sales Tax No. 1		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 62,000	\$ 62,328	\$ 328	\$ 78,500	\$ 78,517	\$ 2,017	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	11,800,000	11,953,705	353,705
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	175	215	40	20	49	29	4,000	1,188	(2,811)
Other	11,400	8,661	(1,738)	7,000	4,321	(2,679)	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	73,575	72,204	(1,371)	83,520	82,867	(653)	11,804,000	11,954,894	350,894
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	8,115	7,823	292	3,010	2,942	68	2,500	2,486	14
School administration	500	-	500	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	3,208	8,497	(5,289)	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	74,455	73,366	1,089	48,339	45,170	3,169	-	-	-
Capital outlay	6,150	6,151	(1)	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	92,428	95,837	(3,409)	51,348	48,112	3,237	2,500	2,486	14
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(18,853)	(23,633)	(4,780)	32,171	34,775	2,604	11,801,500	11,952,408	350,908
<b>Other Financing Sources (Uses)</b>									
Transfers in	8,820	8,298	(522)	6,781	6,248	(533)	-	-	-
Transfers out	-	-	-	-	-	-	(11,900,000)	(11,997,008)	(97,008)
Total Other Financing Sources (Uses)	8,820	8,298	(522)	6,781	6,248	(533)	(11,900,000)	(11,997,008)	(97,008)
<b>Net Change in Fund Balances</b>	(10,033)	(15,335)	(5,302)	36,952	41,023	2,071	(298,500)	(44,600)	253,900
<b>Fund Balances (Deficit) - Beginning of Year</b>	155,453	155,453	-	5,342	5,342	-	333,250	333,250	-
<b>Fund Balances (Deficit) - End of Year</b>	\$ 145,420	\$ 140,118	\$ (5,302)	\$ 41,294	\$ 48,365	\$ 2,071	\$ 34,750	\$ 288,650	\$ 253,900

See independent auditor's report.



**Rapides Parish School Board**  
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Statement J-5  
(Continued)

	Sales Tax No. 2			Technology			Interest		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes									
Sales and miscellaneous taxes									
Rentals, leases, and royalties									
Interest earnings									
Other									
State sources									
Other									
Federal sources									
<b>Total Revenues</b>	<b>11,604,000</b>	<b>11,955,027</b>	<b>351,027</b>	<b>2,030</b>	<b>2,106</b>	<b>76</b>			
<b>Expenditures</b>									
Current									
Instruction									
Regular programs				1,574	1,533	41			
Special education programs									
Vocational programs									
Other instructional programs									
Special programs									
Adult and continuing education programs									
Support services									
Student services									
Instructional staff support									
General administration	2,500	2,479	21	1	1				
School administration									
Business services									
Plant services									
Student transportation services									
Central services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
<b>Total Expenditures</b>	<b>2,500</b>	<b>2,479</b>	<b>21</b>	<b>1,575</b>	<b>1,534</b>	<b>41</b>			
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>11,601,500</b>	<b>11,952,548</b>	<b>351,048</b>	<b>455</b>	<b>572</b>	<b>117</b>			
<b>Other Financing Sources (Uses)</b>									
Transfers in									
Transfers out									
<b>Total Other Financing Sources (Uses)</b>	<b>(12,000,000)</b>	<b>(12,011,983)</b>	<b>(11,983)</b>						
<b>Net Change in Fund Balances</b>	<b>(398,500)</b>	<b>(59,435)</b>	<b>339,065</b>	<b>455</b>	<b>572</b>	<b>117</b>			
<b>Fund Balances (Deficit) - Beginning of Year</b>	<b>470,825</b>	<b>470,825</b>		<b>874</b>	<b>874</b>		<b>130,909</b>	<b>130,909</b>	
<b>Fund Balances (Deficit) - End of Year</b>	<b>\$ 72,325</b>	<b>\$ 411,390</b>	<b>\$ 339,065</b>	<b>\$ 1,329</b>	<b>\$ 1,448</b>	<b>\$ 117</b>	<b>\$ 130,909</b>	<b>\$ 130,909</b>	<b>\$ -</b>

See independent auditor's report.

Rapides Parish School Board  
Alexandria, Louisiana  
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Statement J-5  
(Continued)

	NCLB Homeless Assistance Act Title I			NCLB Title I Migrant			Indian Education		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Rentals, leases, and royalties		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
State sources		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Federal sources	82,745	72,693	(10,052)	199,418	124,008	(75,410)	21,176	21,176	-
Total Revenues	82,745	72,693	(10,052)	199,418	124,008	(75,410)	21,176	21,176	-
<b>Expenditures</b>									
Current									
Instruction									
Regular programs		-	-	-	-	-	-	-	-
Special education programs		-	-	-	-	-	-	-	-
Vocational programs		-	-	-	-	-	-	-	-
Other instructional programs		-	-	-	-	-	-	-	-
Special programs	3,268	2,840	628	24,660	24,214	446	17,507	17,557	(60)
Adult and continuing education programs		-	-	-	-	-	-	-	-
Support services									
Student services	73,500	65,137	8,363	174,698	83,814	90,884	-	-	-
Instructional staff support	283	-	283	-	-	-	-	-	-
General administration	75	63	12	60	44	16	25	13	12
School administration		-	-	-	-	-	-	-	-
Business services		-	-	-	-	-	-	-	-
Plant services		-	-	-	-	-	2,240	2,182	48
Student transportation services		-	-	-	-	-	-	-	-
Central services		-	-	-	-	-	-	-	-
Community service programs		-	-	-	-	-	-	-	-
Capital outlay		-	-	-	-	-	-	-	-
Debt service		-	-	-	-	-	-	-	-
Principal retirement		-	-	-	-	-	-	-	-
Interest and fiscal charges		-	-	-	-	-	-	-	-
Total Expenditures	77,136	67,840	9,296	199,418	108,072	91,346	19,772	19,772	-
Excess (Deficiency) of Revenues Over Expenditures	5,609	4,853	(756)	-	15,936	15,936	1,404	1,404	-
<b>Other Financing Sources (Uses)</b>									
Transfers in									
Transfers out	(5,609)	(4,853)	756	-	-	-	(1,404)	(1,404)	-
Total Other Financing Sources (Uses)	(5,609)	(4,853)	756	-	-	-	(1,404)	(1,404)	-
<b>Net Change in Fund Balances</b>									
	-	-	-	-	15,936	15,936	-	-	-
<b>Fund Balances (Deficit) - Beginning of Year</b>									
	-	-	-	-	-	-	-	-	-
<b>Fund Balances (Deficit) - End of Year</b>									
	\$ -	\$ -	\$ -	\$ -	\$ 15,936	\$ 15,936	\$ -	\$ -	\$ -

See independent auditor's report.

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Combining Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Nonmajor Special Revenue Funds**  
**Year ended June 30, 2012**

Statement J-5  
(Continued)

	NCLB Title I			NCLB Title II			NCLB Title III		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Rentals, leases, and royalties		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
State sources									
Other		-	-	-	-	-	-	-	-
Federal sources									
Total Revenues	8,636,273	8,621,342	(14,931)	1,585,598	1,585,598	-	141,431	108,891	(32,540)
	8,636,273	8,621,342	(14,931)	1,585,598	1,585,598	-	141,431	108,891	(32,540)
<b>Expenditures</b>									
Current									
Instruction									
Regular programs		-	-	-	-	-	-	-	-
Special education programs		-	-	-	-	-	-	-	-
Vocational programs		-	-	-	-	-	-	-	-
Other instructional programs		-	-	-	-	-	-	-	-
Special programs		-	-	-	-	-	-	-	-
Adult and continuing education programs		-	-	-	-	-	-	-	-
Support services									
Student services									
Instructional staff support	740,839	642,406	98,233	-	-	-	-	-	-
General administration	1,638,449	1,416,161	222,288	361,767	340,740	21,027	10,100	6,079	4,021
School administration	8,000	4,793	3,207	1,026	1,025	1	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	14,783	4,835	10,158	-	-	-	-	-	-
Central services	125,059	141,709	(16,650)	-	-	-	-	-	-
Community service programs	59,591	60,068	(477)	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	8,585,516	8,571,577	13,941	1,482,277	1,482,277	-	138,123	108,221	31,902
	50,755	49,765	(990)	103,321	103,321	-	3,308	2,670	(638)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									
Other Financing Sources (Uses)									
Transfers in	521,816	521,816	-	1,802	1,802	-	-	-	-
Transfers out	(572,571)	(571,561)	990	(105,123)	(105,123)	-	(3,308)	(2,670)	638
Total Other Financing Sources (Uses)	(50,755)	(49,765)	990	(103,321)	(103,321)	-	(3,308)	(2,670)	638
<b>Net Change in Fund Balances</b>									
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	-	-	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Combining Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Nonmajor Special Revenue Funds**  
**Year ended June 30, 2012**

Statement J-6  
(Continued)

	Miscellaneous			Special Education			NCLB Title IV Drug Free Schools		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	315,560	227,330	(88,230)	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	100,407	100,407	-	-	-	-
Federal sources	-	-	-	5,615,054	5,638,471	223,417	4,580	4,580	-
Total Revenues	-	-	-	6,031,021	6,166,208	135,187	4,580	4,580	-
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	2,193,850	2,200,537	(6,687)	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	1,429,308	1,512,631	(83,323)	4,480	4,480	-
Instructional staff support	-	-	-	2,220,106	2,166,271	51,835	-	-	-
General administration	-	-	-	5,459	5,459	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	40,500	92,856	(52,356)	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	6,866	3,551	3,315	53,409	45,240	8,169	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	36,372	36,369	3	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	6,866	3,551	3,315	5,879,004	6,061,363	(182,359)	4,480	4,480	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(6,866)	(3,551)	3,315	52,017	104,845	52,828	90	90	-
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	265,180	265,556	376	-	-	-
Transfers out	-	-	-	(351,525)	(365,333)	(33,808)	(90)	(90)	-
Total Other Financing Sources (Uses)	-	-	-	(86,345)	(119,777)	(33,432)	(90)	(90)	-
<b>Net Change in Fund Balances</b>	(6,866)	(3,551)	3,315	(34,328)	(14,932)	19,396	-	-	-
<b>Fund Balances (Deficit) - Beginning of Year</b>	261,771	261,771	-	322,479	322,479	-	-	-	-
<b>Fund Balances (Deficit) - End of Year</b>	\$ 254,905	\$ 258,220	\$ 3,315	\$ 286,151	\$ 307,547	\$ 19,396	\$ -	\$ -	\$ -

See independent auditor's report.

**Rapides Parish School Board**  
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**Year ended June 30, 2012**

Statement J-5  
(Continued)

	8-G Grants			Classroom Based Technology			TANF		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Rentals, leases, and royalties		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
State sources									
Other	231,878	231,486	(392)	39,149	39,149	-	2,434,269	2,435,169	900
Federal sources									
Total Revenues	231,878	231,486	(392)	39,149	39,149	-	2,434,269	2,435,169	900
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	45,535	45,540	(5)
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	216,911	216,241	(2,330)	-	-	-	2,203,084	2,213,906	(10,822)
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	1,100	1,331	(231)	36,653	36,653	-	15,610	8,736	6,874
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	6,722	3,000	3,722	-	-	-	8,652	5,539	3,113
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	7,145	7,914	(769)	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	231,878	231,486	392	36,653	36,653	-	2,272,881	2,273,721	(840)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	2,496	2,496	-	161,388	161,448	60
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	158	158	-	-	-	-
Transfers out	-	-	-	(2,654)	(2,654)	-	(161,388)	(161,448)	(60)
Total Other Financing Sources (Uses)	-	-	-	(2,496)	(2,496)	-	(161,388)	(161,448)	(60)
<b>Net Change in Fund Balances</b>	-	-	-	-	-	-	-	-	-
<b>Fund Balances (Deficit) - Beginning of Year</b>	-	-	-	-	-	-	-	-	-
<b>Fund Balances (Deficit) - End of Year</b>	-	-	-	-	-	-	-	-	-
See independent auditor's report.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Rapides Parish School Board**  
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**Nonmajor Special Revenue Funds**  
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Statement J-6  
(Continued)

	RIF			Education Excellence			Superintendent Incentive Program		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	100	100	-	-	-	-	-	-	-
State sources	-	-	-	300,000	313,112	13,112	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	300,000	313,112	13,112	-	-	-
<b>Total Revenues</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>300,000</b>	<b>313,112</b>	<b>13,112</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	274,418	241,021	33,397	-	-	-
Special education programs	-	-	-	-	-	(3,323)	-	-	-
Vocational programs	-	-	-	71,415	74,736	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	28,521	22,567	5,954	3,051	3,051	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	19,700	18,900	800	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>394,054</b>	<b>357,226</b>	<b>36,828</b>	<b>3,051</b>	<b>3,051</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>(94,054)</b>	<b>(44,114)</b>	<b>49,940</b>	<b>(3,051)</b>	<b>(3,051)</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	1,524	1,734	210	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,524</b>	<b>1,734</b>	<b>210</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>(92,530)</b>	<b>(42,380)</b>	<b>50,150</b>	<b>(3,051)</b>	<b>(3,051)</b>	<b>-</b>
<b>Fund Balances (Deficit) - Beginning of Year</b>	<b>1,800</b>	<b>1,800</b>	<b>-</b>	<b>144,183</b>	<b>144,183</b>	<b>-</b>	<b>3,051</b>	<b>3,051</b>	<b>-</b>
<b>Fund Balances (Deficit) - End of Year</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ -</b>	<b>\$ 51,653</b>	<b>\$ 101,803</b>	<b>\$ 50,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**Rapides Parish School Board**  
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Statement J-5  
(Continued)

	TAP Forest Hill Elementary			High School Redesign			Arts Council		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Rentals, leases, and royalties		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other	25,200	25,200	-	-	-	-	-	-	-
State sources									
Other	22,728	22,728	-	40,000	45,000	5,000	-	-	-
Federal sources									
Total Revenues	47,928	47,928	-	40,000	45,000	5,000	-	-	-
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	47,928	45,837	2,091	3,155	23,897	(20,742)	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	1,189	(1,189)
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	8,257	3,376	4,881	36,845	21,103	15,742	-	-	-
General administration	-	13	(13)	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	56,185	49,226	6,959	40,000	45,000	(5,000)	-	1,189	(1,189)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(8,257)	(1,298)	6,959	-	-	-	-	(1,189)	(1,189)
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	(8,257)	(1,298)	6,959	-	-	-	-	(1,189)	(1,189)
<b>Fund Balances (Deficit) - Beginning of Year</b>									
Fund Balances (Deficit) - End of Year	8,257	8,257	-	-	-	-	1,189	1,189	-
<b>Fund Balances (Deficit) - End of Year</b>	-	\$ 8,959	\$ 8,959	\$ -	\$ -	\$ -	\$ 1,189	\$ -	\$ (1,189)

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Rapides Parish School Board  
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Statement J-5  
(Continued)

	Positive Behavior Support			Cecil Picard LA & Early Childhood			Migrant Donations		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	200	200	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	82,250	82,250	-	154,111	154,111	-	-	-	-
Total Revenues	82,250	82,250	-	154,111	154,111	-	200	200	-
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	120,358	139,919	(19,561)	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services							200	199	1
Instructional staff support	76,797	76,797	-	23,702	4,906	18,796	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	10,051	9,286	765	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	76,797	76,797	-	154,111	154,111	-	200	199	1
Excess (Deficiency) of Revenues Over Expenditures	5,453	5,453	-	-	-	-	-	1	1
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(5,453)	(5,453)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(5,453)	(5,453)	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	-	-	-	-	-	1	1
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	-	-	-	-	-	-	-	1	1

See independent auditor's report.



**Rapides Parish School Board**  
**Alexandria, Louisiana**  
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**Nonmajor Special Revenue Funds**  
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Statement J-5  
(Continued)

	C&T			Coughlin Saunders Alexandria Museum Project			Virginia Howard Musical		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	14,187	14,187	-	-	-	-	-	-	-
Federal sources									
Total Revenues	14,187	14,187	-	-	-	-	-	-	-
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	14,187	-	-	-	-	-	-	-
Other instructional programs	14,187	-	-	-	4,400	(4,400)	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	17,999	17,999	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	14,187	14,187	-	-	4,400	(4,400)	17,999	17,999	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	(4,400)	(4,400)	(17,999)	(17,999)	-
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	-	-	-	-	(4,400)	(4,400)	(17,999)	(17,999)	-
<b>Fund Balances (Deficit) - Beginning of Year</b>	-	-	-	4,400	4,400	-	22,530	22,530	-
<b>Fund Balances (Deficit) - End of Year</b>	\$ -	\$ -	\$ -	\$ 4,400	\$ -	\$ (4,400)	\$ 4,531	\$ 4,531	\$ -

See independent auditor's report.

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Statement J-5  
(Continued)

	Education Jobs Fund			Homeless Donations			Drug Free Schools Donations		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	5,000	2,252	(2,748)	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	1,511,565	1,530,014	18,449	-	-	-	-	-	-
Total Revenues	1,511,565	1,530,014	18,449	5,000	2,252	(2,748)	-	-	-
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	1,511,565	961,886	549,679	-	-	-	-	-	-
Special education programs	-	96,088	(96,088)	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	551,950	(551,950)	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	-	-	-	9,360	3,568	5,791	155	155	-
Instructional staff support	-	10,145	(10,145)	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	10,145	(10,145)	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	1,511,565	1,530,014	(18,449)	9,360	3,568	5,791	155	155	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	(4,360)	(1,317)	3,043	(155)	(155)	-
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	-	-	-	(4,360)	(1,317)	3,043	(155)	(155)	-
<b>Fund Balances (Deficit) - Beginning of Year</b>	-	-	-	4,360	4,360	-	155	155	-
<b>Fund Balances (Deficit) - End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,043	\$ 3,043	\$ -	\$ -	\$ -

See independent auditor's report.

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Statement J-5  
(Continued)

	Louisiana Advanced Placement Test			Schools Putting Prevention to Work			Louisiana Charities Trust		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	102,000	102,000	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	1,539	1,539	-	8,500	8,500	-	-	-	-
Total Revenues	1,539	1,539	-	8,500	8,500	-	102,000	102,000	-
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	1,539	1,539	-	-	-	-	12,000	-	12,000
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	10,840	10,840	(10,840)	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	13,640	-	13,640	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	2,800	(2,800)	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	1,539	1,539	-	13,640	13,640	-	12,000	-	12,000
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	(5,140)	(5,140)	-	90,000	102,000	12,000
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	-	-	-	(5,140)	(5,140)	-	90,000	102,000	12,000
<b>Fund Balances (Deficit) - Beginning of Year</b>	-	-	-	-	-	-	-	-	-
<b>Fund Balances (Deficit) - End of Year</b>	-	-	-	5,140	5,140	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 102,000	\$ 12,000

See independent auditor's report.

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Statement J-5  
(Concluded)

**Louisiana Campaign for Tobacco-Free Living**

	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Local sources			
Taxes			
Ad valorem taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Rentals, leases, and royalties	-	-	-
Interest earnings	-	-	-
Other	-	-	-
State sources			
Other	14,000	11,850	(2,150)
Federal sources	-	-	-
Total Revenues	14,000	11,850	(2,150)

**Expenditures**

Current			
Instruction			
Regular programs	-	-	-
Special education programs	-	-	-
Vocational programs	-	-	-
Other instructional programs	1,500	8,617	(7,117)
Special programs	-	-	-
Adult and continuing education programs	-	-	-
Support services	-	-	-
Student services	-	-	-
Instructional staff support	12,500	2,379	10,121
General administration	-	-	-
School administration	-	-	-
Business services	-	-	-
Plant services	-	-	-
Student transportation services	-	854	(854)
Central services	-	-	-
Community service programs	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total Expenditures	14,000	11,850	2,150

**Excess (Deficiency) of Revenues Over Expenditures**

Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balances (Deficit) - Beginning of Year	-	-	-
Fund Balances (Deficit) - End of Year	\$ -	\$ -	\$ -

See independent auditor's report.

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	Rigolette No. 11			Forest Hill No.16			Cottle No. 22A			Statement J-6 (Continued)
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	
<b>Revenues</b>										
Local sources										
Taxes										
Ad valorem taxes	\$ 1,398,596	\$ 1,439,656	\$ 41,060	\$ 44,000	\$ 47,093	\$ 3,093	\$ 350,000	\$ 355,401	\$ 5,401	
Rentals, leases, and royalties	-	-	-	-	-	-	-	60,725	60,725	
Interest earnings	2,125	3,049	924	70	111	41	300	417	117	
Other	-	585	585	-	-	-	-	-	-	
State sources										
Other	39,000	37,755	(1,245)	2,000	1,847	(153)	2,500	2,387	(113)	
Total Revenues	<u>1,439,721</u>	<u>1,481,045</u>	<u>41,324</u>	<u>46,070</u>	<u>49,051</u>	<u>2,981</u>	<u>352,800</u>	<u>418,930</u>	<u>66,130</u>	
<b>Expenditures</b>										
Current										
Instruction										
Regular programs	280,591	342,235	(61,644)	4,300	5,342	(1,042)	6,000	12,449	(6,449)	
Vocational programs	1,500	1,485	15	-	-	-	-	-	-	
Other instructional programs	-	8,223	(8,223)	-	-	-	-	-	-	
Support services										
General administration	57,000	59,407	(2,407)	2,480	2,623	(143)	13,600	13,128	472	
Plant services	2,957,982	1,505,858	1,452,104	139,600	111,534	28,066	542,000	346,637	195,363	
Capital outlay	591,494	359,489	232,005	-	-	-	22,000	11,287	10,713	
Debt service										
Principal retirement	40,000	-	40,000	1,434	1,434	-	21,872	8,340	13,532	
Interest and fiscal charges	1,400	1,800	(400)	702	701	1	4,678	4,678	-	
Total Expenditures	<u>3,829,947</u>	<u>2,278,497</u>	<u>1,651,450</u>	<u>149,516</u>	<u>121,634</u>	<u>26,882</u>	<u>609,950</u>	<u>396,519</u>	<u>213,431</u>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(2,490,226)	(797,452)	1,692,774	(102,446)	(72,583)	29,863	(257,150)	22,411	279,561	
<b>Other Financing Sources (Uses)</b>										
Transfers in	933,545	933,546	1	103,189	101,628	(1,541)	252,350	252,361	11	
Transfers out	-	(40,000)	(40,000)	-	-	-	-	(13,333)	(13,333)	
Total Other Financing Sources (Uses)	<u>933,545</u>	<u>893,546</u>	<u>(39,999)</u>	<u>103,189</u>	<u>101,628</u>	<u>(1,541)</u>	<u>252,350</u>	<u>239,028</u>	<u>(13,323)</u>	
<b>Net Change in Fund Balances</b>	(1,556,681)	96,094	1,652,775	723	29,045	28,322	(4,800)	261,439	266,239	
<b>Fund Balances (Deficit) - Beginning of Year</b>	2,258,951	2,258,951	-	85,454	85,454	-	233,442	233,442	-	
<b>Fund Balances (Deficit) - End of Year</b>	<u>\$ 702,270</u>	<u>\$ 2,355,045</u>	<u>\$ 1,652,775</u>	<u>\$ 86,177</u>	<u>\$ 114,499</u>	<u>\$ 28,322</u>	<u>\$ 228,642</u>	<u>\$ 494,881</u>	<u>\$ 266,239</u>	

See independent auditor's report. These are individual funds and are not considered to be subfunds.

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Statement J-6  
(Continued)

	Glenmora No. 27			Big Island No. 50			Fifth Ward No. 51		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 131,100	\$ 128,691	\$ (2,409)	\$ 339,000	\$ 353,731	\$ 14,731	\$ 110,000	\$ 113,829	\$ 3,829
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	450	434	(16)	850	613	(37)	250	314	64
Other	-	-	-	-	913	913	-	50	50
State sources									
Other	2,650	2,586	(64)	16,600	16,394	(206)	15,000	16,538	1,538
Total Revenues	134,200	131,711	(2,489)	356,250	371,651	15,401	125,250	130,731	5,481
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	4,000	10,892	(6,892)	22,000	85,490	(83,490)	1,500	3,051	(1,551)
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Support services									
General administration	6,360	6,429	(69)	22,175	21,152	1,023	8,900	8,975	(75)
Plant services	274,800	277,613	(3,013)	729,400	612,343	117,057	341,710	296,485	45,225
Capital outlay	1,000	7,137	(6,137)	6,000	13,655	(7,655)	2,500	2,916	(416)
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	14,691	9,691	5,000	65,068	21,734	43,334	10,270	5,270	5,000
Interest and fiscal charges	4,964	4,964	-	12,579	12,579	-	2,284	2,802	(518)
Total Expenditures	305,615	316,726	(11,111)	857,222	766,953	90,269	367,164	319,499	47,665
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(171,415)	(185,015)	(13,600)	(500,972)	(395,302)	105,670	(241,914)	(188,768)	53,146
<b>Other Financing Sources (Uses)</b>									
Transfers in	190,275	187,798	(2,477)	519,000	525,922	6,922	268,508	261,966	(6,542)
Transfers out	-	(5,000)	(5,000)	-	(43,333)	(43,333)	-	(5,000)	(5,000)
Total Other Financing Sources (Uses)	190,275	182,798	(7,477)	519,000	482,589	(36,411)	268,508	256,966	(11,542)
<b>Net Change in Fund Balances</b>	18,860	(2,217)	(21,077)	16,028	87,287	69,259	26,594	68,198	41,604
<b>Fund Balances (Deficit) - Beginning of Year</b>	461,566	461,566	-	464,257	464,257	-	251,941	251,941	-
<b>Fund Balances (Deficit) - End of Year</b>	\$ 480,446	\$ 459,369	\$ (21,077)	\$ 482,285	\$ 551,544	\$ 69,259	\$ 278,535	\$ 320,139	\$ 41,604

See independent auditor's report. These are individual funds and are not considered to be subfunds.

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Statement J-6  
(Continued)

	Pineville No. 52			Poland No. 55			Ruby-Wise No. 56		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 602,000	\$ 603,733	\$ 1,733	\$ 85,000	\$ 85,811	\$ 811	\$ 50,000	\$ 50,929	\$ 929
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	430	505	75	30	63	33	100	45	(55)
Other	5,000	41,999	36,999	-	-	-	3,700	-	(3,700)
State sources									
Other	16,000	15,729	(271)	1,500	1,490	(10)	3,000	3,647	647
Total Revenues	623,430	661,966	38,536	86,530	87,364	834	56,800	54,621	(2,179)
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	20,000	27,290	(7,290)	300	867	(567)	-	1,065	(1,065)
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Support services									
General administration	23,300	23,126	174	3,340	3,194	146	1,638	3,004	(1,366)
Plant services	1,337,000	1,197,689	139,311	208,374	174,926	33,448	148,500	278,469	(129,969)
Capital outlay	70,000	74,337	(4,337)	-	-	-	-	1,000	(1,000)
Debt service									
Principal retirement	110,638	-	110,638	5,380	5,380	-	7,739	7,739	-
Interest and fiscal charges	8,301	8,301	-	2,631	2,631	-	3,784	3,784	-
Total Expenditures	1,569,239	1,330,743	238,496	220,025	186,998	33,027	161,661	295,051	(133,390)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(945,809)	(668,777)	277,032	(133,495)	(99,634)	33,861	(104,861)	(240,430)	(135,569)
<b>Other Financing Sources (Uses)</b>									
Transfers in	856,900	856,909	9	161,718	158,123	(3,595)	144,100	145,194	1,094
Transfers out	-	(141,419)	(141,419)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	856,900	715,490	(141,410)	161,718	158,123	(3,595)	144,100	145,194	1,094
<b>Net Change in Fund Balances</b>	(88,909)	46,713	135,622	28,223	58,489	30,266	39,239	(95,236)	(134,475)
<b>Fund Balances (Deficit) - Beginning of Year</b>	592,444	592,444	-	(13,238)	(13,238)	-	(38,829)	(38,829)	-
<b>Fund Balances (Deficit) - End of Year</b>	\$ 503,535	\$ 639,157	\$ 135,622	\$ 14,985	\$ 45,251	\$ 30,266	\$ 410	\$ (134,065)	\$ (134,475)

See independent auditor's report. These are individual funds and are not considered to be subfunds.

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Combining Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Nonmajor Special Revenue Funds - School Districts Maintenance Funds**  
**Year Ended June 30, 2012**

Statement J-6  
(Continued)

	Lecompte-Lamourte Woodworth No. 57			Sixth Ward No. 58			Consolidated No. 61		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>									
Local sources									
Taxes									
Ad valorem taxes	\$ 90,550	\$ 93,579	\$ 3,029	\$ 79,000	\$ 80,326	\$ 1,326	\$ 164,000	\$ 164,420	\$ 420
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	150	237	87	220	68	(152)	260	322	62
Other	-	-	-	100	-	(100)	-	19,364	19,364
State sources									
Other	2,100	2,062	(38)	900	850	(50)	3,400	3,279	(121)
Total Revenues	92,800	95,878	3,078	80,220	81,244	1,024	167,660	187,385	19,725
<b>Expenditures</b>									
Current									
Instruction									
Regular programs	200	966	(766)	200	661	(461)	5,000	4,118	882
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Support services									
General administration	6,000	6,123	(123)	3,150	3,047	103	9,160	9,146	14
Plant services	182,700	140,972	41,728	163,353	136,773	26,580	264,900	285,547	(20,647)
Capital outlay	5,000	3,698	1,302	-	232	(232)	5,000	-	5,000
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	9,798	3,131	6,667	21,117	2,257	18,860
Interest and fiscal charges	-	-	-	1,831	1,831	-	3,958	4,008	(50)
Total Expenditures	193,900	151,779	42,121	178,332	145,675	32,657	309,135	305,076	4,059
Excess (Deficiency) of Revenues Over Expenditures	(101,100)	(55,901)	45,199	(98,112)	(64,431)	33,681	(141,475)	(117,691)	23,784
<b>Other Financing Sources (Uses)</b>									
Transfers in	119,920	119,921	1	112,515	111,119	(1,396)	159,987	159,394	(603)
Transfers out	-	-	-	-	(6,667)	(6,667)	-	(38,203)	(38,203)
Total Other Financing Sources (Uses)	119,920	119,921	1	112,515	104,452	(8,063)	159,987	121,181	(38,806)
Net Change in Fund Balances	18,820	64,020	45,200	14,403	40,021	25,618	18,512	3,490	(15,022)
Fund Balances (Deficit) - Beginning of Year	157,303	157,303	-	208,476	208,476	-	267,618	267,618	-
Fund Balances (Deficit) - End of Year	\$ 176,123	\$ 221,323	\$ 45,200	\$ 222,879	\$ 248,497	\$ 25,618	\$ 286,130	\$ 271,108	\$ (15,022)

See independent auditor's report. These are individual funds and are not considered to be subfunds.



**Statement J-6  
(Concluded)**

See independent auditor's report. These are individual funds and are not considered to be subfunds.

**Rapides Parish School Board  
Alexandria, Louisiana  
Statement of Changes in Fiduciary Assets and Liabilities  
School Activity Agency Fund  
Year Ended June 30, 2012**

**Statement K-1**

	<u>Balance July 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 2,404,651	\$ 7,954,993	\$ 7,810,682	\$ 2,548,962
Certificates of deposit	130,032	1,174	-	131,206
Investments	162,435	1,598	63,561	100,472
Receivables	<u>47,304</u>	<u>12,385</u>	<u>1,568</u>	<u>58,121</u>
<b>Total Assets</b>	<u>\$ 2,744,422</u>	<u>\$ 7,970,150</u>	<u>\$ 7,875,811</u>	<u>\$ 2,838,761</u>
<b>Liabilities</b>				
Deposits due others	<u>\$ 2,744,422</u>	<u>\$ 7,970,150</u>	<u>\$ 7,875,811</u>	<u>\$ 2,838,761</u>
<b>Total Liabilities</b>	<u>\$ 2,744,422</u>	<u>\$ 7,970,150</u>	<u>\$ 7,875,811</u>	<u>\$ 2,838,761</u>

See independent auditor's report.

**Rapides Parish School Board  
Alexandria, Louisiana  
Statement of Changes in Deposits Due Others  
School Activity Agency Fund  
Year Ended June 30, 2012**

Statement K-2

School	Balance July 1, 2011	Additions	Deductions	Balance June 30, 2012
Acadian Elementary	\$ 5,398	\$ 35,795	\$ 31,327	\$ 9,866
Ewell S. Aiken Optional	22,940	77,105	57,808	42,237
Alexandria Middle Magnet	34,272	121,486	109,737	46,021
Alexandria Senior High	108,875	874,989	868,052	115,812
Alma Redwine Elementary	4,294	33,753	34,010	4,037
Arthur F. Smith Middle Magnet	16,966	105,163	97,531	24,598
Ball Elementary	62,650	41,619	42,246	62,023
Barron Elementary	52,581	165,819	147,492	70,908
Bolton High	75,795	393,644	400,622	68,817
Scott M. Brame Middle	109,532	354,448	325,408	138,572
Mabel Brasher Elementary	36,527	53,132	55,852	33,807
Buckeye Elementary	36,292	89,411	86,118	39,585
Buckeye High	120,639	527,189	489,757	158,071
C. C. Raymond Middle	13,595	27,492	28,925	12,162
Cherokee Elementary	16,187	83,717	77,865	22,039
Forest Hill Elementary	31,435	67,086	63,835	34,686
Glenmora Elementary	47,614	37,597	44,003	41,208
Glenmora High	93,048	134,914	125,058	102,904
H. R. Lawrence Middle	8,561	62,736	60,248	11,049
Hadnot/Hayes Elementary	4,276	24,630	23,324	5,582
Horseshoe Drive Elementary	19,841	69,456	69,117	20,180
Huddle Elementary	2,115	27,336	27,005	2,446
Julius Patrick Elementary	10,321	31,537	37,608	4,250
L. S. Rugg Elementary	21,200	42,294	43,643	19,851
L.E.A.D. Center	7,276	-	7,276	-
Lessie Moore Elementary	10,647	69,505	48,539	31,613
Martin Park Elementary	55,795	35,128	43,198	47,725
Mary Goff Elementary	5,307	43,475	41,580	7,202
J. B. Nachman Elementary	85,698	199,494	217,553	67,639
North Bayou Rapides Elementary	32,521	33,423	53,174	12,770
Northwood High	130,677	232,302	221,605	141,374
Oak Hill Elementary	39,765	58,893	57,771	40,887
Oak Hill High	47,168	181,193	159,887	68,474
Paradise Elementary	90,633	80,232	80,567	90,298
Peabody Magnet High	276,009	332,153	320,605	287,557
Peabody Montessori Elementary	27,747	95,666	82,557	40,856
Phoenix Magnet Elementary	76,853	226,926	248,500	55,279
Pineville Elementary	16,888	51,143	49,278	18,753
Pineville High	158,226	991,455	1,087,176	62,505
Pineville Junior High	73,534	267,113	254,533	86,114
Plainview High	127,032	148,455	132,068	143,419
Poland Junior High	32,719	105,354	105,868	32,205
Rapides High	80,588	147,377	127,344	100,621
Rapides Training Academy	15,196	7,299	6,106	16,389
Rosenthal Montessori	50,914	90,054	97,954	43,014
Ruby-Wise Elementary	21,605	116,707	111,975	26,337
Slocum Learning Center	4,299	5,177	5,666	3,810
Tioga Elementary	74,650	160,432	156,935	78,147
Tioga High	136,929	572,003	576,185	132,747
Tioga Junior High	56,975	195,467	192,908	59,534
W. O. Hall Elementary	53,817	41,376	42,412	52,781
<b>Totals</b>	<b>\$ 2,744,422</b>	<b>\$ 7,970,150</b>	<b>\$ 7,875,811</b>	<b>\$ 2,838,761</b>

See independent auditor's report.

### **Compensation Paid Board Members**

The schedule of compensation paid to the Rapides Parish School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Rapides Parish School Board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the Rapides Parish School Board members have elected the monthly payment method of compensation. Under this method, each member of the Rapides Parish School Board receives \$700 per month, and the President receives \$750 per month for performing the duties of his office. Members of the Executive Committee receive an additional \$50 per month.

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Compensation Paid Board Members  
Year Ended June 30, 2012**

**Statement L**

<u><b>Board Member</b></u>	<u><b>Amount</b></u>
John Allen, Jr.	\$ 8,950
Wilton Barrios, Jr.	9,000
Steve Berry	8,950
William Breazeale	8,400
Stephen Chapman	8,400
Janet Dixon	8,400
Julie McConathy	8,650
James Rodriguez	8,400
Pamela Webb	<u>8,700</u>
<b>Total</b>	<u><u>\$ 77,850</u></u>

See independent auditor's report.

**Rapides Parish School Board**  
**Net Assets by Component**  
**Last Ten Fiscal Years**  
(accrual basis of accounting)

**Table I**

<b>Fiscal Year Ended June 30,</b>	<b>Invested in Capital Assets Net of Related Debt</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total Net Assets</b>
2012	\$ 32,563,023	\$39,004,987	\$ (14,025,682)	\$ 57,542,328
2011	35,656,214	36,743,970	(14,871,298)	57,528,886
2010	35,504,909	9,533,251	12,376,901	57,415,061
2009	36,582,095	10,277,184	4,498,184	51,357,463
2008	36,297,377	10,615,634	(1,026,667)	45,886,344
2007	36,133,192	12,592,998	1,191,076	49,917,266
2006	47,573,105	14,151,822	(7,156,485)	54,568,442
2005	44,537,836	14,337,401	(3,533,582)	55,341,655
2004	46,191,938	15,533,087	(5,004,405)	56,720,620
2003	50,092,383	15,590,444	(7,415,900)	58,266,927

Source: Rapides Parish School Board, CAFR Exhibit A: June 30, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, and 2003.

**Rapides Parish School Board**  
**Changes in Net Assets**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

**Table II**  
**Table III**

	Fiscal Year Ended June 30,										
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	
<b>Expenses:</b>											
Instruction:											
Regular programs	\$ 90,240,298	\$ 84,925,453	\$ 80,144,283	\$ 80,581,806	\$ 78,849,282	\$ 69,470,503	\$ 66,598,975	\$ 57,773,260	\$ 58,878,315	\$ 58,521,004	
Special education programs	28,977,213	33,647,194	33,392,601	31,999,663	34,156,325	31,146,737	29,353,153	27,113,752	25,560,239	24,977,278	
Vocational programs	3,941,488	3,637,220	4,202,633	4,108,245	3,892,587	4,107,367	3,882,587	3,544,082	3,238,646	3,260,824	
Other instructional programs	1,786,559	1,755,831	1,891,891	1,364,585	1,829,295	2,246,316	3,436,282	2,312,174	1,988,605	2,764,169	
Special programs	12,720,378	14,475,037	17,519,800	13,903,164	13,337,611	13,841,069	12,766,600	11,058,844	11,116,999	9,795,410	
Adult and continuing education programs	243,751	397,140	385,571	526,276	593,711	523,653	549,378	523,637	538,403	539,827	
Support services											
Student services	12,121,462	10,013,661	9,170,218	8,968,796	8,044,517	7,655,643	6,859,556	6,299,174	6,118,862	6,527,513	
Instructional staff support	9,854,955	11,027,494	11,303,765	10,082,542	11,098,080	9,251,017	8,670,422	9,084,747	8,399,285	8,092,065	
General administration	3,124,882	8,291,419	5,125,339	4,105,611	4,027,475	5,086,890	4,601,066	4,632,807	3,933,958	3,632,664	
School administration	12,310,071	11,720,611	12,057,418	12,045,908	11,594,471	10,402,049	8,869,659	8,651,788	8,120,364	8,164,496	
Business services	1,398,081	1,306,024	1,221,302	1,211,107	1,211,269	1,086,461	1,772,543	1,043,458	987,773	1,100,763	
Plant services	23,126,272	20,384,046	20,061,625	21,765,191	20,114,373	21,110,080	21,085,067	19,657,634	15,712,941	15,234,947	
Student transportation services	11,494,371	11,301,682	10,855,416	11,547,061	12,042,545	11,535,888	10,437,981	10,287,219	9,909,610	9,678,936	
Central services	2,172,937	1,704,016	1,456,302	1,533,665	1,490,884	1,486,340	1,318,435	1,494,374	1,294,239	1,210,172	
Other support services	112,387	974,731	193,611	202,688	184,677	159,060	180,638	137,088	124,139	103,605	
Food services	15,730,989	13,742,560	15,383,496	15,543,763	15,029,133	14,226,528	14,392,871	12,939,802	12,599,807	13,248,716	
Community service programs	145,924	123,746	116,226	136,892	120,105	107,644	389,440	230,809	232,031	71,041	
Interest and fiscal charges	3,102,433	3,143,168	3,188,546	3,302,603	3,591,268	3,727,197	4,128,563	4,684,541	4,192,564	3,983,502	
Total expenses	233,604,251	232,622,033	227,669,843	222,929,586	221,207,608	207,172,442	199,293,216	181,449,180	172,946,780	171,106,982	
Revenues:											
Charges for services:											
Instruction	164,363	182,043	120,520	175,221	497,617	291,637	362,381	409,105	-	-	
Supporting service	62,967	473,534	299,101	232,217	351,096	232,539	97,787	77,989	-	-	
Food services	2,037,412	2,128,482	2,235,761	2,334,055	2,101,951	2,146,808	2,095,246	1,844,098	1,762,149	1,635,743	
Community service program	13,982	18,065	16,574	21,437	21,671	12,371	11,839	10,817	6,308	-	
Operating grants and contributions	33,563,885	42,151,741	46,574,595	36,759,696	34,586,352	33,806,936	41,917,823	31,862,361	30,025,184	28,824,127	
Capital grants and contributions	525,000	2,173	94,728	-	5,500	25,000	-	-	-	-	
Total program revenues	36,367,609	44,955,038	49,341,279	39,522,626	37,546,187	36,514,091	44,485,076	34,204,370	31,793,641	30,459,870	
Net (expense)/revenue	(197,236,642)	(187,665,995)	(178,328,564)	(183,406,940)	(183,661,421)	(170,658,351)	(154,808,140)	(147,244,810)	(141,153,139)	(140,647,112)	
General revenues and other changes in net assets:											
Taxes	69,078,813	66,621,919	64,485,686	66,141,251	64,712,815	60,690,552	58,639,195	54,920,994	52,649,647	53,288,579	
Grants and contributions not restricted to specific programs	127,285,614	120,562,991	119,167,386	121,320,633	113,309,275	102,294,065	93,042,747	88,483,014	86,218,981	84,180,783	
Rentals, leases and royalties	131,303	829	-	-	2,000	10,877	-	-	896	481	
Unrestricted investment earnings	206,594	110,215	148,540	359,809	1,357,378	2,314,142	1,983,362	1,133,885	473,860	730,556	
Miscellaneous	224,895	304,710	598,128	878,922	156,176	271	389,623	322,115	263,448	1,283,866	
Gain (Loss) on Sale of Asset	(36,502)	(109,912)	442,075	-	-	-	-	-	-	-	
Federal e-rate	527,389	289,068	428,495	77,445	92,855	19,192	-	-	-	-	
Reimbursement of bond overpayment	-	-	-	-	-	130,000	-	-	-	-	
Local revenue transfers - other LEAs	-	-	-	-	-	-	-	-	-	-	
Total general and other changes in net assets	(168,022)	187,779,620	185,270,310	188,878,060	179,630,499	165,658,869	154,034,927	145,865,846	139,606,832	139,464,265	
Extraordinary item	-	-	-	-	-	-	-	-	-	-	
Legal Settlement	-	-	-	-	-	348,276	-	-	-	-	
Change in net assets, governmental activities	\$ 13,442	\$ 113,625	\$ 6,941,746	\$ 5,471,120	\$ (4,030,922)	\$ (4,651,176)	\$ (773,213)	\$ (1,378,964)	\$ (1,548,307)	\$ (1,182,847)	

Source: Rapides Parish School Board, CAFR Exhibit B: June 30, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, and 2003

**Rapides Parish School Board**  
**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
 (Modified accrual basis of accounting)

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>General Fund</b>										
Reserved	\$ -	\$ -	\$ 149,800	\$ -	\$ 7,512,201	\$ 8,868,207	\$ 8,413,897	\$ -	\$ -	\$ -
Unreserved	-	-	15,068,518	10,086,812	-	-	-	3,845,862	(363,677)	1,386,069
Nonspendable	-	-	-	-	-	-	-	-	-	-
Committed to Workers Comp	1,191,285	1,078,170	-	-	-	-	-	-	-	-
Unassigned	19,789,755	16,560,455	-	-	-	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 20,981,040</b>	<b>\$ 17,638,625</b>	<b>\$ 15,218,318</b>	<b>\$ 10,086,812</b>	<b>\$ 7,512,201</b>	<b>\$ 8,868,207</b>	<b>\$ 8,413,897</b>	<b>\$ 3,845,862</b>	<b>\$ (363,677)</b>	<b>\$ 1,386,069</b>
<b>School Lunch/Breakfast Fund</b>										
Reserved	\$ -	\$ -	\$ 62,812	\$ 85,917	\$ 66,634	\$ 66,010	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	2,291,002	1,340,317	895,323	809,438	331,046	168,175	200,046	593,827
Nonspendable	229,117	160,741	-	-	-	-	-	-	-	-
Assigned to School Food Service	3,661,186	3,445,549	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total School Lunch/Breakfast Fund</b>	<b>\$ 3,890,303</b>	<b>\$ 3,606,390</b>	<b>\$ 2,353,814</b>	<b>\$ 1,426,234</b>	<b>\$ 960,957</b>	<b>\$ 875,448</b>	<b>\$ 331,046</b>	<b>\$ 168,175</b>	<b>\$ 200,046</b>	<b>\$ 593,827</b>
<b>Pineville No. 52 Capital Project Fund</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital project funds	13,058,152	-	-	-	-	-	-	-	-	-
Permanent Endowment Funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned to	-	-	-	-	-	-	-	-	-	-
<b>Total Pineville No. 52 Capital Outlay Fund</b>	<b>\$ 13,058,152</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>All Other Governmental Funds</b>										
Reserved	\$ -	\$ -	\$ 10,543,874	\$ 10,449,762	\$ 10,850,576	\$ 18,177,384	\$ 17,140,306	\$ 22,875,492	\$ 17,360,063	\$ 17,010,402
Unreserved, reported in:										
Special revenue funds	-	-	6,776,724	3,692,094	2,116,231	2,489,154	5,076,157	3,780,437	4,603,293	3,938,086
Capital project funds	-	-	12,513,795	1,024,349	1,034,770	1,293,037	3,368,024	8,178,781	5,262,369	13,422,546
Permanent Endowment Funds	-	-	-	-	-	-	-	10,639	10,528	10,431
Nonspendable	3,000	3,000	-	-	-	-	-	-	-	-
Restricted	25,942,835	36,597,778	-	-	-	-	-	-	-	-
Assigned to technology	1,446	-	-	-	-	-	-	-	-	-
Unassigned	(134,065)	91,999	-	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 25,813,216</b>	<b>\$ 36,692,777</b>	<b>\$ 29,834,393</b>	<b>\$ 15,166,205</b>	<b>\$ 14,001,577</b>	<b>\$ 21,959,575</b>	<b>\$ 25,584,487</b>	<b>\$ 34,845,349</b>	<b>\$ 27,236,251</b>	<b>\$ 34,381,445</b>

Source: Rapides Parish School Board, CAFR Exhibit C: June 30, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, and 2003

Note: GASB 54 was implemented in 2011. Conversion of prior year data to new categories is not possible at this time.



Rapides Parish School Board  
 Changes in Fund Balances, Governmental Funds  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

Table V  
 Table VI  
 Table VII

	Fiscal Year Ended June 30,									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Revenues:</b>										
Local sources										
Taxes										
Ad valorem taxes	\$ 33,027,321	\$ 31,843,336	\$ 31,081,917	\$ 29,341,523	\$ 27,400,114	\$ 25,743,833	\$ 24,431,743	\$ 24,383,083	\$ 23,847,443	\$ 26,734,211
Sales and miscellaneous taxes	35,861,372	34,570,017	33,171,800	36,536,006	36,983,432	34,812,811	33,882,429	30,258,719	28,484,868	26,534,368
Rentals, leases, royalties, and charges for services	116,805	828	33,300	-	2,000	10,786	10,341	324	898	481
Interest earnings	208,594	110,215	148,540	359,809	1,357,378	2,314,053	1,983,362	1,133,885	473,860	730,556
Food service	2,038,001	2,128,482	2,236,191	2,334,055	2,101,951	2,146,608	1,844,088	1,633,743	1,633,160	1,633,743
Other	2,438,769	2,633,583	2,467,871	2,876,560	2,003,995	1,522,358	1,968,356	1,554,200	1,275,412	1,277,222
State sources										
Equalization	126,372,980	119,626,848	118,226,828	120,350,462	112,339,034	101,378,071	92,157,673	87,598,355	85,334,841	83,397,371
Other	2,182,548	3,265,786	4,720,482	8,842,234	7,724,807	6,064,184	6,584,517	4,716,982	4,732,281	5,098,704
Federal sources	31,782,309	38,585,984	42,077,397	27,650,037	27,263,703	28,294,711	35,057,623	26,974,444	25,898,782	24,334,955
Total Revenues	234,007,719	232,845,770	234,164,326	228,400,686	217,176,414	202,287,375	199,186,290	178,467,090	171,811,543	169,841,611
<b>Expenditures:</b>										
Current										
Instruction										
Regular programs	85,877,471	81,448,861	78,850,934	77,975,254	75,365,059	66,455,185	61,882,583	55,009,163	56,746,700	55,809,850
Special education programs	28,791,998	32,967,980	32,688,601	31,529,260	33,337,418	30,459,703	28,204,324	26,592,370	25,321,909	24,521,247
Vocational programs	3,762,982	3,483,582	4,069,347	4,002,103	3,619,712	3,834,270	3,558,114	3,361,348	3,039,725	3,161,259
Other instructional programs	1,697,454	1,720,501	1,822,422	1,302,964	1,760,414	2,208,962	3,365,358	2,263,903	1,975,849	2,725,483
Special programs	12,344,625	14,222,684	17,252,975	13,775,390	13,018,148	13,479,969	12,282,398	10,705,802	10,748,971	9,666,482
Adult and continuing education programs	191,802	344,673	333,105	478,984	537,347	472,059	471,008	483,440	499,348	502,486
Support services										
Student services	11,927,005	9,945,373	9,136,989	9,018,468	8,007,289	7,638,911	6,854,287	6,298,341	6,118,029	6,625,727
Instructional staff support	9,621,414	10,911,069	11,375,231	10,023,969	10,259,737	9,211,284	8,560,494	8,933,288	8,229,240	8,016,921
General administration	3,610,616	3,410,964	4,372,001	3,557,997	3,764,563	3,806,451	3,732,967	3,756,461	3,489,165	4,001,732
School administration	11,852,635	11,403,427	11,761,032	11,835,662	11,262,828	10,136,261	8,848,781	8,429,730	7,925,189	7,956,838
Business services	1,371,073	1,291,940	1,211,779	1,211,768	1,200,013	1,078,785	1,104,382	1,036,932	981,172	1,097,084
Plant services	18,256,966	18,532,278	17,727,440	20,418,561	17,805,956	18,008,914	17,828,983	15,036,192	14,020,438	14,893,697
Student transportation services	10,753,985	10,861,649	10,355,800	10,928,065	11,319,077	10,967,322	10,404,530	9,822,408	9,537,229	9,342,703
Central services	1,897,188	1,696,705	1,438,538	1,324,451	1,467,369	1,468,980	1,303,737	1,470,961	1,271,246	1,187,375
Other support services	111,450	98,073	162,642	201,710	183,698	157,729	180,538	135,997	122,948	103,035
Food services	14,762,026	13,695,981	14,490,635	14,635,047	13,952,993	13,432,623	13,054,151	12,899,974	12,023,392	12,516,859
Community service programs	144,616	123,250	115,981	137,358	119,756	107,644	91,835	78,433	68,273	71,040
Capital outlay	17,914,760	3,081,153	2,851,901	1,588,422	9,387,387	10,420,559	12,918,028	9,912,965	8,577,262	9,845,027
Debt service										
Principal retirement	6,505,000	7,127,998	6,393,001	6,580,989	6,367,999	5,894,001	5,010,000	6,675,000	6,289,517	6,060,132
Interest and fiscal charges	3,001,628	3,146,982	3,112,078	3,502,535	3,868,280	3,706,459	4,241,248	4,346,734	4,254,079	4,012,869
Total Expenditures	244,596,524	229,323,484	227,562,442	224,226,166	225,405,181	212,947,101	203,699,846	187,247,342	181,199,781	182,217,665
Excess (deficiency) of revenues over expenditures	(10,588,805)	3,520,286	6,601,884	4,174,518	(9,228,767)	(10,659,726)	(4,530,556)	(8,780,252)	(9,388,238)	(12,576,054)
<b>Other Financing Sources (Uses):</b>										
Transfers in	35,047,687	33,656,723	34,068,577	35,337,122	35,265,617	36,941,007	35,718,659	28,998,980	20,786,463	20,844,686
Transfers out	(35,047,687)	(33,656,723)	(34,068,577)	(35,337,122)	(35,265,617)	(36,941,007)	(35,718,659)	(28,998,980)	(20,786,463)	(20,844,686)
Local revenue transfers - other LEAs	-	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	17,705,000	-	-
Issuance of debt	-	-	-	-	-	-	-	13,595,000	-	-
Payments to refund escrow agent	24,185,000	7,000,000	14,120,000	19,450,000	-	7,685,000	7,320,000	13,595,000	3,070,000	8,105,000
Proceeds from sale of capital assets	(7,642,260)	-	-	(19,420,001)	-	-	(7,320,000)	(12,835,000)	(2,970,483)	-
Total Other Financing Sources (Uses)	16,374,724	7,011,181	14,125,188	29,999	272	7,685,250	600	20,567,018	99,517	8,111,644
Extraordinary Item - Legal Settlement	-	-	-	-	-	348,276	-	-	-	-
Net Change in Fund Balance	\$ 5,785,919	\$ 10,531,467	\$ 20,727,072	\$ 4,204,517	\$ (9,228,486)	\$ (2,626,200)	\$ (4,529,956)	\$ 11,786,767	\$ (9,288,721)	\$ (4,464,410)
Debt service as a percentage of noncapital expenditures	4.19%	4.54%	4.23%	4.53%	4.62%	4.74%	4.86%	6.33%	6.10%	5.84%

Source: Rapides Parish School Board, CAFR Exhibit E: June 30, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, and 2003.

**Rapides Parish School Board**  
**Assessed Value and Actual Value of Taxable Property,**  
**Last Ten Fiscal Years**

**Table VIII**

<b>Fiscal Year</b>	<b>Actual Value</b>		<b>Less: Exemptions</b>	<b>Total Taxable Value</b>	<b>Total Direct Rate</b>
	<b>Real Estate Property</b>	<b>Commercial/Other Property</b>			
<b>2012</b>	\$546,135,182	\$279,273,505	\$175,594,887	\$649,813,800	386.54
<b>2011</b>	531,301,099	268,700,131	174,606,415	625,394,815	385.04
<b>2010</b>	520,618,143	264,172,797	172,984,319	611,806,621	362.04
<b>2009</b>	499,121,660	263,912,313	170,890,294	592,143,679	333.04
<b>2008</b>	457,580,541	256,791,213	165,283,885	549,087,869	366.96
<b>2007</b>	432,377,607	240,374,328	162,345,081	510,406,854	384.46
<b>2006</b>	406,518,198	237,221,755	158,393,249	485,346,704	387.46
<b>2005</b>	382,068,975	225,331,844	155,441,656	451,959,163	402.00
<b>2004</b>	358,863,874	225,157,304	147,563,272	436,457,906	487.04
<b>2003</b>	346,155,311	219,201,805	144,848,778	420,508,338	596.04

Source: Rapides Parish Assessor's Office

Rapides Parish School Board  
Direct and Overlapping Property Tax Rates,  
Last Ten Fiscal Years

Table IX

Fiscal Year	District Direct Rates**			Overlapping Rates									
	General Purposes	Capital Purposes	Total	City of Alexandria	City of Pineville	Other Cities *	Parish	Road	Drainage	Fire Protection	Sheriff	Library	Other
2012	179.04	207.50	386.54	20.23	15.85	51.55	5.85	258.23	1.02	405.36	16.97	7.09	43.47
2011	179.04	206.00	385.04	20.23	15.75	51.55	5.85	258.23	1.02	405.36	16.97	7.09	43.47
2010	179.04	183.00	362.04	20.23	15.75	63.18	5.85	259.54	1.02	405.88	16.97	7.09	47.47
2009	169.04	164.00	333.04	20.23	15.75	63.18	5.85	259.54	1.02	405.88	16.97	7.09	49.97
2008	166.96	200.00	366.96	20.23	17.75	55.53	5.82	252.72	1.01	391.90	16.93	7.08	49.78
2007	166.96	217.50	384.46	20.23	18.85	55.53	5.82	252.72	1.01	391.90	16.93	6.08	52.03
2006	166.96	220.50	387.46	20.23	19.05	55.53	5.82	277.38	1.01	403.85	16.93	6.08	52.30
2005	-	-	402.00	20.23	19.05	55.53	5.82	277.56	1.01	424.55	16.93	6.08	49.08
2004	-	-	487.04	20.23	19.21	54.94	5.79	275.53	1.01	412.02	16.88	6.08	49.12
2003	-	-	596.04	20.22	19.31	54.94	5.79	271.62	1.01	403.77	16.88	6.08	46.97

Source: Rapides Parish Assessor's Office

\* Includes all other following towns of Rapides Parish: Boyce, Cheneyville, LeCompte, Ball, Forest Hill, Glenmora, and Woodworth, and Village of Creola

\*\* Rate not currently available for previous years data.

Parish of Rapides  
Principal Taxpayers  
Current Year and Nine Years Ago

Taxpayers	Type of Business	2012			2003		
		2011 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation	2002 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation
Central Louisiana Electric Co.	Electric Utility	\$ 32,744,350	1	5.04%	\$ 41,660,140	1	9.91%
Central Louisiana Healthcare System	Healthcare Provider	12,880,528	2	1.98%	7,607,450	4	1.81%
Procter & Gamble	Mfg. Laundry Cleaning Products	12,821,279	3	1.97%	5,776,480	5	1.37%
International Paper	Mfg. Paper Products	10,484,294	4	1.61%	10,444,680	3	2.48%
Bell South Telecommunications	Telephone Utility	10,303,850	5	1.59%	14,099,560	2	3.35%
Union Pacific Railroad	Railroad Company	10,281,410	6	1.58%	3,752,860	9	0.89%
Acadian Gas Pipeline System	Mfg. Gas	8,630,400	7	1.33%	-	-	-
Red River Bank	Bank	6,526,338	8	1.00%	-	-	-
Dresser, Inc.	Mfg. Oilfield Valves	5,054,132	9	0.78%	-	-	-
Texas Gas Transmission Corporation	Pipeline	3,596,020	10	0.55%	-	-	-
Hibernia National Bank	Bank				4,812,157	6	1.14%
Rapides Regional Medical Center	Healthcare Provider	-		-	4,344,621	7	1.03%
Wal-Mart Stores	Retail	-		-	4,157,958	8	0.99%
WXI/Z Southwest Malls	Shopping Malls	-		-	3,624,980	10	0.86%
		<u>\$113,322,601</u>		<u>17.43%</u>	<u>\$100,280,866</u>		<u>23.83%</u>

Source: Rapides Parish Assessor's Office

**Rapides Parish School Board  
Property Tax Levies and Collections,  
Last Ten Tax Years**

**Table XI**

<b>Fiscal Year Ended December 31,</b>	<b>Taxes Levied for the Calendar Year</b>	<b>Collected within the Calendar Year of the Levy</b>		<b>Collections in Subsequent Years*</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2011	\$ 32,424,563	\$ 33,027,321	101.86%	-	\$ 33,027,321	101.86%
2010	31,485,554	31,843,336	101.14%	-	31,843,336	101.14%
2009	30,609,680	31,081,917	101.54%	-	31,081,917	101.54%
2008	29,055,678	29,341,523	100.98%	-	29,341,523	100.98%
2007	27,206,785	27,400,114	100.71%	-	27,400,114	100.71%
2006	25,459,890	25,743,833	101.12%	-	25,743,833	101.12%
2005	24,138,295	24,431,743	101.22%	-	24,431,743	101.22%
2004	24,056,502	24,383,083	101.36%	-	24,383,083	101.36%
2003	24,014,508	23,847,443	99.30%	-	23,847,443	99.30%
2002	25,977,104	26,734,211	102.91%	-	26,734,211	102.91%

Source: Rapides Parish Assessor's Office

Note: This schedule recognizes collections on a calendar year (tax year) basis, whereas property tax collections reported in the basic financial statements are on a fiscal year basis.

\*Collections in subsequent years data not currently available.

**Rapides Parish School Board  
Ratios of Outstanding Debt  
Last Ten Fiscal Years**

**Table XII**

Fiscal Year Ended June 30,	Outstanding General Obligation Bonds	Net General Bonded Debt As Percentage of Taxable Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student	Other Debt	Total Debt	Debt As Percentage of Taxable Value	Debt Per Capita	Debt Per Student
2012	\$ 76,105,000	11.71%	\$ 575	\$ 3,175	\$ 15,825,000	\$ 91,930,000	14.15%	\$ 694	\$ 3,808
2011	68,800,000	11.00%	523	2,898	13,015,000	81,815,000	13.08%	622	3,447
2010	74,505,000	9.49%	556	3,152	7,238,000	81,743,000	10.42%	610	3,458
2009	68,610,000	8.99%	517	2,915	5,406,000	74,016,000	9.70%	558	3,145
2008	74,045,000	10.37%	566	3,202	6,522,000	80,567,000	11.28%	616	3,484
2007	79,350,000	11.79%	607	3,374	7,585,000	86,935,000	12.92%	665	3,697
2006	78,145,000	12.14%	609	3,312	6,999,000	85,144,000	13.23%	663	3,608
2005	82,280,000	13.55%	643	3,624	5,719,000	87,999,000	14.49%	687	3,876
2004	72,640,000	12.44%	571	3,216	5,724,000	78,364,000	13.42%	616	3,469
2003	78,090,000	13.81%	615	3,430	6,444,000	84,534,000	14.95%	666	3,708

Source: Rapides Parish Assessor's Office, Statement of Condition

**Rapides Parish School Board  
Direct and Overlapping Governmental Activities Debt  
As of June 30, 2012**

**Table XIII**

<b>Governmental Unit</b>	<b>Debt Outstanding</b>
<b>Rapides Parish Police Jury</b>	
Public Improvement	\$ 113,000
Road Districts	526,000
Fire Protection	164,000
Communication	-
Subtotal, overlapping debt	803,000
<b>Rapides Parish School Board</b>	91,930,000
<b>Total Direct and Overlapping Debt</b>	<b>\$ 92,733,000</b>

Source: Statement of Condition Rapides Parish  
Rapides Parish Police Jury, Accounting Department

Legal Debt Margin Calculation for Fiscal Year 2012  
Assessed Value \$ 825,408,687  
Debt limit (35% of assessment value) 288,893,040  
Debt applicable to limit 76,105,000  
Legal debt margin \$ 212,788,040

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Debt limit	\$ 288,893,040	\$ 280,000,431	\$ 274,676,829	\$ 267,061,891	\$ 250,030,114	\$ 235,463,177	\$ 225,308,984	\$ 212,590,287	\$ 204,407,412	\$ 197,874,991
Total net debt applicable to limit	76,105,000	68,800,000	74,505,000	68,610,000	74,045,000	79,350,000	78,145,000	82,280,000	72,640,000	78,090,000
Legal debt margin	\$ 212,788,040	\$ 211,200,431	\$ 200,171,829	\$ 198,451,891	\$ 175,985,114	\$ 156,113,177	\$ 147,163,984	\$ 130,310,287	\$ 131,767,412	\$ 119,784,991
Total net debt applicable to the limit as a percentage of debt limit	26.34%	24.57%	27.12%	25.69%	29.61%	33.70%	34.68%	38.70%	35.54%	39.46%

Source: Rapides Parish Assessor's Office, Statement of Condition Rapides Parish June 30, 2012



**Rapides Parish School Board  
Demographic Statistics  
Last Ten Years**

**Table XV**

<u>Year</u>	<u>Population (1)</u>	<u>Per Capita Income (1)</u>	<u>Public School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
2012	132,374	\$ 40,658	23,969	8.5%
2011	131,613	38,872	23,737	7.7%
2010	134,011	35,189	23,636	7.8%
2009	132,732	32,687	23,535	7.2%
2008	130,829	31,977	23,128	4.9%
2007	130,726	30,203	23,515	4.7%
2006	128,383	28,505	23,597	5.1%
2005	128,035	26,934	22,706	6.8%
2004	127,184	26,827	22,589	5.9%
2003	126,979	26,053	22,767	7.5%

**Sources:**

- (1) [www.quickfacts.census.gov](http://www.quickfacts.census.gov) and are estimated
- (2) Student Information System (SIS) End of Year Report
- (3) Office of Occupational Information Services, Civilian Labor Force, June 2012

**Rapides Parish School Board  
Principal Employers - Parish of Rapides  
Current Year and Nine Years Ago**

**Table XVI**

Name of Employer	Type of Business	2012			2003		
		Approximate Number of Employees	Ranking	Percentage of Total Employment	Approximate Number of Employees	Ranking	Percentage of Total Employment
Rapides Parish School Board	Education	3,328	1	6.23%	3,398	1	6.38%
Christus St. Francis Cabrini Hospital	Medical	1,770	2	3.31%	1,380	4	2.59%
Rapides Regional Medical Center	Medical	1,600	3	3.00%	1,632	3	3.07%
Wal-Mart Stores/Sam's Club	Retail	1,356	4	2.54%	1,200	5	2.25%
Pinecrest State School	Medical	1,245	5	2.33%	1,791	2	3.36%
Veterans Affairs Medical Center	Medical	1,237	6	2.32%	1,038	6	1.95%
City of Alexandria	City Government	861	7	1.61%	883	7	1.66%
Central La. Electric Co.	Electric Company	677	8	1.27%	563	8	1.06%
UTLX Manufacturing	Railroad Equip Mfg.	650	9	1.22%	-	-	-
Rapides Parish Sheriff's Department	Law Enforcement	511	10	0.96%	325	13	0.61%
Huey P. Long Medical Center	Medical	-	-	-	517	10	0.97%
Central La. State Hospital	Medical	-	-	-	546	9	1.03%

Source: Central Louisiana Chamber of Commerce

Functional Groupings	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>A. Instructional:</b>										
Supervising Instructors	1	1	1	0	0	0	0	0	0	0
Classroom Teachers - Regular Programs	1,210	1,164	1,169	1,165	1,160	1,105	1,077	1,027	1,000	1,050
Classroom Teachers - Special Education	286	327	324	325	336	345	348	337	358	355
Classroom Teachers - Vocational Education	10	45	53	53	52	60	60	59	56	61
Classroom Teachers - Other Instructional Programs	0	0	0	0	8	9	8	7	8	11
Classroom Teachers - Special Programs	103	127	134	128	128	142	143	132	144	134
Classroom Teachers - Adult/Continuing Ed. Programs	1	4	4	5	5	4	5	5	6	6
Classroom Teachers - ROTC Instructors	12	12	12	10	10	10	10	10	11	11
<b>Total Classroom Teachers</b>	<b>1,623</b>	<b>1,680</b>	<b>1,697</b>	<b>1,686</b>	<b>1,699</b>	<b>1,675</b>	<b>1,651</b>	<b>1,577</b>	<b>1,583</b>	<b>1,628</b>
Therapist/Specialist/Counselor - Instructional Programs	0	0	0	1	24	26	27	28	27	27
Sabbatical Leave - Instructional Programs	20	14	16	16	16	11	27	17	15	14
<b>Total Certified - Instructional Programs</b>	<b>1,643</b>	<b>1,694</b>	<b>1,713</b>	<b>1,703</b>	<b>1,739</b>	<b>1,712</b>	<b>1,705</b>	<b>1,622</b>	<b>1,625</b>	<b>1,669</b>
<b>B. Instructional Support:</b>										
Supervisors - Instructional Support Functions	40	46	41	43	33	41	28	32	31	32
Librarians/Media-based Teachers/Staff Instructors - Instr. Spt.	32	40	40	40	40	36	36	41	41	50
Therapist/Specialist/Counselor - Instructional Support Functions	118	114	115	112	92	93	88	85	93	100
Sabbatical Leave - Instructional Support Functions	3	5	3	1	3	0	1	1	0	0
<b>Total Certified - Instructional Support</b>	<b>193</b>	<b>205</b>	<b>199</b>	<b>196</b>	<b>168</b>	<b>170</b>	<b>153</b>	<b>159</b>	<b>165</b>	<b>182</b>
<b>C. Support Services:</b>										
Superintendents	1	1	1	1	1	1	1	1	1	1
Assistant/Associate/Deputy Superintendents	2	2	2	2	2	2	2	2	2	2
School Principals	66	50	53	53	51	52	51	50	53	54
School Assistant Principals	38	44	51	48	42	39	33	31	30	33
Other School Administrators	0	0	0	0	0	0	0	0	0	0
Non-Classroom Teachers - Support Services	0	0	0	0	0	0	0	0	0	0
Sabbatical Leave - Support Services	0	1	2	2	2	1	2	0	0	0
<b>Total Certified - Support Services</b>	<b>107</b>	<b>98</b>	<b>109</b>	<b>106</b>	<b>98</b>	<b>95</b>	<b>89</b>	<b>84</b>	<b>86</b>	<b>90</b>
<b>Total Certified</b>	<b>1,943</b>	<b>1,997</b>	<b>2,021</b>	<b>2,005</b>	<b>2,005</b>	<b>1,977</b>	<b>1,947</b>	<b>1,865</b>	<b>1,876</b>	<b>1,941</b>
<b>A. Instructional:</b>										
Aide - Instructional Programs	455	491	487	500	492	464	446	400	433	441
<b>Total Non-Certified - Instructional Programs</b>	<b>455</b>	<b>491</b>	<b>487</b>	<b>500</b>	<b>492</b>	<b>464</b>	<b>446</b>	<b>400</b>	<b>433</b>	<b>441</b>
<b>B. Instructional Support:</b>										
Supervisors - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Therapist/Specialist/Counselor - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Clerical/Secretarial - Instructional Support Functions	4	27	30	33	34	31	32	32	33	32
Aide - Instructional Support Functions	7	7	8	8	9	12	11	11	12	11
Service Worker - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Skilled Craftsman - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Degreed Professional - Instructional Support Functions	18	19	17	17	21	22	22	19	21	21
Other Personnel - Instructional Support Functions	10	14	26	18	9	14	22	20	13	20
<b>Total Non-Certified - Instructional Support</b>	<b>39</b>	<b>67</b>	<b>81</b>	<b>76</b>	<b>73</b>	<b>79</b>	<b>87</b>	<b>82</b>	<b>79</b>	<b>84</b>
<b>C. Support Services:</b>										
Supervisors/Managers/Administrators - Support Services	55	63	67	61	62	63	59	63	68	67
Clerical/Secretarial - Support Services	115	92	95	97	101	92	89	89	91	92
Aide - Support Services	30	34	35	35	37	35	37	37	37	39
Service Worker - Support Services	534	547	550	563	572	579	568	582	608	636
Skilled Craftsman - Support Services	37	37	39	38	39	31	28	27	25	26
Degreed Professional - Support Services	12	7	7	7	9	11	11	10	13	12
Other Personnel - Support Services	21	25	24	24	21	22	24	24	23	27
<b>Total Non-Certified - Support Services</b>	<b>804</b>	<b>805</b>	<b>817</b>	<b>825</b>	<b>841</b>	<b>833</b>	<b>816</b>	<b>832</b>	<b>865</b>	<b>899</b>
<b>Total Non-Certified</b>	<b>1,298</b>	<b>1,363</b>	<b>1,385</b>	<b>1,401</b>	<b>1,406</b>	<b>1,376</b>	<b>1,349</b>	<b>1,314</b>	<b>1,377</b>	<b>1,424</b>
<b>Total Regular Employees (Certificated and Non-Certificated)</b>	<b>3,241</b>	<b>3,360</b>	<b>3,406</b>	<b>3,406</b>	<b>3,411</b>	<b>3,353</b>	<b>3,296</b>	<b>3,179</b>	<b>3,253</b>	<b>3,365</b>
School Board Member	9	9	9	9	9	9	9	9	9	9
<b>Total Other Reported Personnel</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>Grand Total</b>	<b>3,250</b>	<b>3,369</b>	<b>3,415</b>	<b>3,415</b>	<b>3,420</b>	<b>3,362</b>	<b>3,305</b>	<b>3,188</b>	<b>3,262</b>	<b>3,374</b>

**Rapides Parish School Board  
Operating Statistics  
Last Ten Years**

**Table XVIII**

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil*		Percentage Change	Expenses		Cost per Pupil*	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced Lunch
2012	23,969	\$219,267,592	\$	9,148	0.59%	\$233,604,251	\$	9,746	-0.55%	3,241	7.40	60.64%
2011	23,737	218,239,469	9,194	-0.04%	232,622,033	9,800	1.54%	3,360	7.06	62.93%		
2010	23,636	217,392,354	9,198	0.66%	227,669,843	9,632	1.89%	3,406	6.94	60.97%		
2009	23,535	215,070,281	9,138	-0.03%	222,929,566	9,472	-0.97%	3,406	6.91	61.93%		
2008	23,128	211,423,495	9,141	29.88%	221,207,608	9,564	8.56%	3,411	6.78	62.84%		
2007	23,515	165,492,484	7,038	-10.08%	207,172,442	8,810	4.31%	3,353	7.01	66.23%		
2006	23,597	184,695,628	7,827	6.18%	199,293,216	8,446	6.44%	3,296	7.16	70.80%		
2005	22,706	168,432,470	7,418	1.78%	181,293,216	7,984	3.89%	3,126	7.26	68.60%		
2004	22,589	164,010,236	7,261	1.93%	172,946,780	7,556	2.08%	3,144	7.18	67.00%		
2003	22,767	162,502,834	7,138	3.57%	171,106,982	7,516	2.91%	3,323	6.85	66.90%		

Source: Louisiana Department of Education PEP and SIS Reports

Rapides Parish School Board, CAFR Exhibit B & E and Statement J-2: June 30, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, and 2003

\*Nonfinancial information from district records

**Rapides Parish School Board  
Teacher Base Salaries  
Last Ten Fiscal Years**

**Table XIX**

<b><i>Fiscal Year</i></b>	<b><i>Minimum Salary*</i></b>	<b><i>Maximum Salary*</i></b>	<b><i>Rapides Parish Average Salary**</i></b>	<b><i>Statewide Average Salary**</i></b>
2012	\$ 35,928	\$ 49,042	\$ 41,853	\$ 47,807
2011	35,928	49,042	42,086	47,949
2010	35,928	49,042	44,557	48,205
2009	35,928	49,042	41,802	46,878
2008	34,696	47,810	43,954	46,260
2007	31,321	44,435	40,856	42,048
2006	28,833	41,947	37,861	39,218
2005	28,609	41,723	36,939	38,439
2004	27,910	41,024	35,840	37,288
2003	27,054	40,168	35,078	36,499

Sources:

\* District records

\*\* State Department of Education

**Rapides Parish School Board  
School Building Information  
Last Ten Fiscal Years**

**Table XX  
(Continued)**

<b>School</b>	<b>2012**</b>	<b>2011**</b>	<b>2010**</b>	<b>2009**</b>	<b>2008**</b>	<b>2007*</b>	<b>2006**</b>	<b>2005**</b>	<b>2004**</b>	<b>2003**</b>
Acadian Elementary										
Square feet	50,584	51,270	51,270	51,270	50,420	41,800	50,420	50,420	50,420	50,420
Capacity	326	346	365	365	365	365	365	365	365	365
Enrollment	285	290	312	336	359	321	317	312	331	344
Aiken Optional/Motivational										
Square feet	28,748	28,748	50,777	50,777	50,777	44,019	49,957	49,957	49,957	49,957
Capacity	151	151	343	343	343	343	343	343	343	343
Enrollment	-	-	204	494	314	322	312	392	392	321
Alexandria Middle Magnet										
Square feet	122,336	122,336	122,336	122,336	123,176	102,552	118,796	118,796	118,796	118,796
Capacity	687	667	667	667	667	667	667	667	667	667
Enrollment	616	514	509	545	563	644	608	550	582	572
Alexandria Sr High										
Square feet	202,160	202,160	202,160	202,160	202,160	175,351	202,160	202,160	202,160	202,160
Capacity	1,229	1,182	962	962	962	962	962	962	962	962
Enrollment	1,107	1,053	993	962	961	1,012	1,046	963	1,005	925
Alma Redwine Elementary										
Square feet	50,777	50,777	29,588	29,588	29,588	28,578	28,748	28,748	28,748	28,748
Capacity	317	352	220	220	220	220	220	220	220	220
Enrollment	283	295	299	291	300	260	258	162	175	193
Arthur F Smith Middle										
Square feet	102,673	102,673	102,673	102,673	102,673	82,602	102,673	102,673	102,673	102,673
Capacity	527	508	606	606	606	606	606	606	606	606
Enrollment	474	439	452	421	514	474	399	558	562	556
Ball Elementary										
Square feet	56,562	56,562	56,562	56,562	56,562	53,547	56,562	56,562	56,562	56,562
Capacity	394	384	382	382	382	382	382	382	382	382
Enrollment	350	349	362	343	334	353	388	431	332	344
Bolton High										
Square feet	222,447	222,447	222,447	222,447	222,447	219,521	222,447	222,447	222,447	222,447
Capacity	732	750	915	915	915	915	915	915	915	915
Enrollment	616	629	541	499	506	521	563	559	689	791
Brame Middle School										
Square feet	114,396	114,396	114,396	114,396	114,396	89,153	112,296	112,296	112,296	112,296
Capacity	969	911	853	853	853	853	853	853	853	853
Enrollment	898	829	786	797	771	784	752	755	769	770
Buckeye Elementary										
Square feet	63,739	63,739	63,739	63,739	65,275	47,702	59,359	59,359	59,359	59,359
Capacity	541	600	604	604	604	604	604	604	604	604
Enrollment	476	525	540	560	704	684	661	612	592	556
Buckeye High School										
Square feet	193,117	191,677	191,677	191,677	126,853	112,372	128,953	128,953	128,953	128,953
Capacity	1,127	1,091	853	853	853	853	853	853	853	853
Enrollment	1,009	989	937	930	740	720	732	728	797	777
C C Raymond Jr High										
Square feet	61,737	61,737	61,737	61,737	61,737	58,019	61,737	61,737	61,737	61,737
Capacity	185	205	180	180	180	180	180	180	180	180
Enrollment	185	173	181	170	186	179	187	184	149	154
Cherokee Elementary										
Square feet	77,245	70,165	62,229	62,229	50,074	42,905	47,734	47,734	47,734	47,734
Capacity	802	816	572	572	572	572	572	572	572	572
Enrollment	734	738	788	753	737	744	707	639	542	528
D F Huddle Elementary										
Square feet	47,158	46,738	46,318	46,318	46,318	40,628	41,902	41,902	41,902	41,902
Capacity	478	514	321	321	321	321	321	321	321	321
Enrollment	449	465	467	466	441	423	441	403	303	279
Hadnot/Hayes Elementary (E C Hayes)										
Square feet	50,963	50,543	50,543	50,543	50,543	43,487	50,543	50,543	50,543	50,543
Capacity	281	302	236	236	236	236	236	236	236	236
Enrollment	237	263	279	295	280	-	-	-	161	177
Forest Hill Elementary										
Square feet	43,658	44,918	45,758	45,758	45,758	35,618	42,638	42,638	42,638	42,638
Capacity	477	455	447	447	447	447	447	447	447	447
Enrollment	425	401	389	359	415	419	408	385	382	411
Glenmora Elementary										
Square feet	51,333	51,333	51,333	51,333	51,333	41,800	51,333	51,333	51,333	51,333
Capacity	439	439	398	398	398	398	398	398	398	398
Enrollment	390	405	370	373	381	381	358	337	351	372
Glenmora High School										
Square feet	62,888	62,888	62,888	62,888	62,888	57,211	62,888	62,888	62,888	62,888
Capacity	294	292	323	323	323	323	323	323	323	323
Enrollment	242	237	228	234	271	284	314	313	310	285
H R Lawrence										
Square feet	51,762	51,762	51,762	51,762	51,762	41,418	51,762	51,762	51,762	51,762
Capacity	483	504	397	397	397	397	397	397	397	397
Enrollment	439	469	453	439	416	414	368	355	340	356
Horseshoe Drive Elementary										
Square feet	53,160	53,160	53,160	53,160	53,160	47,464	52,320	52,320	52,320	52,320
Capacity	376	438	404	404	404	404	404	404	404	404
Enrollment	319	361	362	355	349	328	381	357	364	356

Rapides Parish School Board  
School Building Information  
Last Ten Fiscal Years

Table XX  
(Continued)

School	2012**	2011**	2010**	2009**	2008**	2007*	2006**	2005**	2004**	2003**
J I Barron Elementary										
Square feet	68,708	68,288	67,898	67,898	67,898	69,858	61,858	61,858	61,858	61,858
Capacity	899	909	721	721	721	721	721	721	721	721
Enrollment	812	800	764	769	757	736	758	670	520	662
J S Slocum Elementary										
Square feet	51,364	51,364	50,914	50,914	50,914	45,892	50,074	50,074	50,074	50,074
Capacity	183	197	393	393	393	393	393	393	393	393
Enrollment	67	117	86	117	81	45	63	-	336	355
Julius Patrick Elementary										
Square feet	34,682	34,682	34,262	34,262	35,798	30,698	31,838	31,838	31,838	31,838
Capacity	276	268	307	307	307	307	307	307	307	307
Enrollment	237	223	253	219	262	264	281	267	291	282
LS Rugg Elementary										
Square feet	71,753	71,753	71,753	71,753	65,033	59,411	65,033	65,033	65,033	65,033
Capacity	405	412	401	401	401	401	401	401	401	401
Enrollment	366	353	330	348	344	333	334	360	360	379
Lessie Moore										
Square feet	63,471	63,471	63,471	63,471	63,471	50,547	57,831	57,831	57,831	57,831
Capacity	489	508	440	440	440	440	440	440	440	440
Enrollment	424	456	431	421	441	479	465	431	388	393
Mabel Brasher Elementary										
Square feet	49,655	49,235	48,815	48,815	48,815	53,251	48,815	48,815	48,815	48,815
Capacity	483	444	554	554	554	554	554	554	554	554
Enrollment	426	393	324	333	339	354	351	376	464	481
Martin Park Elementary										
Square feet	53,414	53,414	53,414	53,414	52,994	46,830	52,994	52,994	52,994	52,994
Capacity	339	346	319	319	319	319	319	319	319	319
Enrollment	293	298	323	346	339	309	320	290	276	254
Mary Goff Elementary										
Square feet	57,936	57,936	58,356	58,356	58,356	45,256	58,356	58,356	58,356	58,356
Capacity	396	391	377	377	377	377	377	377	377	377
Enrollment	356	346	329	357	340	312	330	364	335	351
Nachman Elementary										
Square feet	68,782	68,782	68,782	68,782	68,782	55,673	74,239	74,239	74,239	74,239
Capacity	782	729	667	667	667	667	667	667	667	667
Enrollment	715	685	712	723	648	638	619	605	579	583
North Bayou Elementary										
Square feet	44,065	44,065	44,065	44,065	44,065	38,001	44,065	44,065	44,065	44,065
Capacity	384	414	419	419	419	419	419	419	419	419
Enrollment	354	380	333	314	330	270	321	317	309	370
Northwood High School										
Square feet	137,791	137,791	137,791	137,791	137,791	126,139	137,791	137,791	137,791	137,791
Capacity	891	878	899	899	899	899	899	899	899	899
Enrollment	805	803	788	746	665	688	742	708	752	802
Oak Hill Elem & High School										
Square feet	115,281	115,281	115,281	115,281	115,281	101,926	115,281	115,281	115,281	115,281
Capacity	938	957	878	878	878	878	878	878	878	878
Enrollment	845	845	864	877	812	829	845	830	819	794
Paradise Elementary										
Square feet	65,009	65,009	65,009	65,009	65,009	57,984	64,169	64,169	64,169	64,169
Capacity	587	555	357	357	357	357	357	357	357	357
Enrollment	529	514	481	469	460	475	435	432	392	327
Peabody Magnet High										
Square feet	251,039	251,039	251,039	251,039	251,039	240,000	244,688	244,688	175,577	175,577
Capacity	819	826	707	707	707	707	707	707	-	-
Enrollment	705	710	583	678	636	713	726	680	704	665
Peabody Montessori Elementary										
Square feet	50,623	50,623	50,623	50,623	50,623	40,639	50,623	50,623	50,623	50,623
Capacity	462	472	339	339	339	339	339	339	339	339
Enrollment	410	423	413	426	408	394	390	393	384	282
Phoenix Magnet Elementary										
Square feet	73,233	73,233	73,233	73,233	73,233	62,829	76,233	76,233	76,233	76,233
Capacity	713	699	606	606	606	606	606	606	606	606
Enrollment	651	646	657	644	631	586	632	516	559	543
Pineville Elementary										
Square feet	55,270	54,850	54,850	54,850	54,850	49,780	54,850	54,850	54,850	54,850
Capacity	337	371	346	346	346	346	346	346	346	346
Enrollment	291	324	330	325	349	395	393	369	308	296
Pineville High School										
Square feet	252,218	252,218	252,218	252,218	252,218	243,301	243,301	243,301	243,301	178,600
Capacity	1,361	1,311	1,130	1,130	1,130	1,130	1,130	1,130	1,130	-
Enrollment	1,205	1,156	1,145	1,073	1,042	1,102	1,104	999	1,050	1,023
Pineville Jr High										
Square feet	121,002	121,002	121,002	121,002	121,002	78,174	92,978	92,978	92,978	92,978
Capacity	694	668	631	631	631	631	631	631	631	631
Enrollment	618	610	629	647	581	617	667	581	565	578
Plainview High School										
Square feet	56,578	56,578	56,578	56,578	56,578	46,652	56,578	56,578	56,578	56,578
Capacity	328	302	313	313	313	313	313	313	313	313
Enrollment	276	259	285	284	283	276	267	271	264	262

**Rapides Parish School Board  
School Building Information  
Last Ten Fiscal Years**

**Table XX  
(Concluded)**

<b>School</b>	<b>2012**</b>	<b>2011**</b>	<b>2010**</b>	<b>2009**</b>	<b>2008**</b>	<b>2007*</b>	<b>2006**</b>	<b>2005**</b>	<b>2004**</b>	<b>2003**</b>
<b>Poland Jr. High</b>										
Square feet	60,147	60,147	60,147	60,147	60,147	49,309	60,147	60,147	60,147	60,147
Capacity	418	420	356	356	356	356	356	356	356	356
Enrollment	367	351	356	333	329	348	314	283	295	321
<b>Rapides High School</b>										
Square feet	78,083	78,083	78,083	78,083	77,243	70,795	77,243	77,243	77,243	77,243
Capacity	421	390	308	308	308	308	308	308	308	308
Enrollment	370	335	328	302	167	189	225	255	260	276
<b>Rapides Motivational/Aiken Optional</b>										
Square feet	-	-	50,777	50,777	50,777	21,943	49,953	49,953	49,953	49,953
Capacity	-	-	232	232	232	232	232	232	232	232
Enrollment	-	-	-	-	208	292	325	269	87	-
<b>Rosenthal Elementary</b>										
Square feet	44,156	44,156	44,156	44,156	44,156	42,616	44,156	44,156	44,156	44,156
Capacity	414	380	377	377	377	377	377	377	377	377
Enrollment	353	317	327	325	341	314	322	316	332	311
<b>Ruby Wise Elementary</b>										
Square feet	53,722	53,722	53,722	53,722	53,722	54,549	61,975	61,975	61,975	61,975
Capacity	504	477	399	399	399	399	399	399	399	399
Enrollment	456	430	408	418	422	447	441	416	421	347
<b>Tioga Elementary</b>										
Square feet	57,946	57,946	57,946	57,946	57,946	52,707	56,266	56,266	56,266	56,266
Capacity	700	711	460	460	460	460	460	460	460	460
Enrollment	632	648	626	594	572	564	578	509	430	402
<b>Tioga High School</b>										
Square feet	176,271	174,461	173,981	173,981	173,981	177,946	173,981	173,981	173,981	173,981
Capacity	948	947	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054
Enrollment	842	817	777	735	699	746	779	785	877	936
<b>Tioga Jr High</b>										
Square feet	109,639	109,639	109,639	109,639	109,639	105,414	109,639	109,639	109,639	109,639
Capacity	592	549	624	624	624	624	624	624	624	624
Enrollment	547	480	511	542	543	547	533	498	544	552
<b>W O Hall</b>										
Square feet	42,194	42,194	42,194	42,194	42,194	41,714	42,194	42,194	42,194	42,194
Capacity	324	333	263	263	263	263	263	263	263	263
Enrollment	274	286	306	275	291	283	290	298	206	218
<b>Lead Center/Food Service (Walter Hadnot Elementary)</b>										
Square feet	43,184	43,184	43,184	43,184	43,184	42,144	43,184	43,184	43,184	43,184
Capacity	6	148	405	405	405	405	405	405	405	405
Enrollment	-	133	200	226	280	313	278	283	331	389

\* Does not include covered walkways and portables

\*\* includes covered walkways and portables

Source: Rapides Parish Maintenance Department

Note: Occupancy/Capacity for 2012 was updated based on information obtained from the Rapides Parish Maintenance Department.



# **Rapides Parish School Board**

**Alexandria, Louisiana**

**June 30, 2012**

**Rapides Parish School Board  
Alexandria, Louisiana  
June 30, 2012**

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*Government Auditing Standards*  
and OMB Circular A-133**

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Established 1945

**Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed  
in Accordance with *Government Auditing Standards***

Rapides Parish School Board  
Alexandria, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board as of and for the year ended June 30, 2012, which collectively comprise the Rapides Parish School Board's basic financial statements and have issued our report thereon dated November 16, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the Rapides Parish School Board is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Rapides Parish School Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Rapides Parish School Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Rapides Parish School Board's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Finding 2012-02 to be a material weakness.

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Rapides Parish School Board  
Alexandria, Louisiana

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Finding 2012-01 to be a significant deficiency.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Rapides Parish School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Rapides Parish School Board's response to the findings identified in our audit is described in the accompanying Management's Corrective Action Plan. We did not audit the Rapides Parish School Board's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the members of the Rapides Parish School Board, management of the School Board, the Legislative Auditor's Office of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

November 16, 2012



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**Independent Auditor's Report on Compliance with Requirements  
That Could Have a Direct and Material Effect on Each Major Program  
and on Internal Control Over Compliance in  
Accordance with OMB Circular A-133**

Rapides Parish School Board  
Alexandria, Louisiana

Compliance

We have audited Rapides Parish School Board's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the Rapides Parish School Board's major federal programs for the year ended June 30, 2012. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Rapides Parish School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Rapides Parish School Board's compliance with those requirements.

In our opinion, the Rapides Parish School Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

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Rapides Parish School Board  
Alexandria, Louisiana

#### Internal Control Over Compliance

Management of Rapides Parish School Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Rapides Parish School Board's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Rapides Parish School Board's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rapides Parish School Board as of and for the year ended June 30, 2012, and have issued our report thereon dated November 16, 2012, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such



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PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board  
Alexandria, Louisiana

information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the members of the Rapides Parish School Board, management of the School Board, the Legislative Auditor's Office of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

November 16, 2012

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2012**

<b>Federal Grantor/ Pass-Through Grantor/ Program Name</b>	<b>CFDA Number</b>	<b>Pass-through Grant Number</b>	<b>Expenditures</b>	
<b>United States Department of Agriculture</b>				
Passed through Louisiana Department of Education				
School Breakfast Program	10.553	N/A	\$	2,382,950
National School Lunch Program	10.555	N/A		6,643,456
Summer Food Service Program for Children	10.559	N/A		173,112
Passed through Louisiana Department of Agriculture and Forestry				
Commodity Supplemental Food Program	10.565	N/A		744,902
Passed through Louisiana Department of Treasury				
Schools and Roads - Grants to States	10.665	N/A	\$	26,515
		N/A		190,120
				<u>216,635</u>
Total United States Department of Agriculture				10,161,055
<b>United States Department of Defense</b>				
Direct Assistance				
Air Force Junior Officers Training Corps	12.000	N/A		57,370
Army Junior Officers Training Corps	12.000	N/A		253,213
Marines Junior Officers Training Corps	12.000	N/A		<u>70,643</u>
Total United States Department of Defense				381,226
<b>United States Department of Education</b>				
Direct Assistance				
Indian Education - Grants to Local Educational Agencies	84.060	N/A		21,176
Passed through Louisiana Community and Technical College System				
Adult Education - Basic Grants to States	84.002	482110		155,806
Passed through Louisiana Department of Education				
Title I Grants to Local Educational Agencies	84.010	28-12-T1-40	8,481,803	
		28-11-TA-40	<u>139,539</u>	8,621,342
Migrant Education - State Grant Program	84.011	28-11-M1-35	49,729	
		28-12-M1-35	<u>70,589</u>	120,318
Special Education				
Grants to States	84.027	28-12-B1-40	5,644,188	
		28-11-PA-40	82,250	
		28-11-PD-40	<u>81,250</u>	5,807,688
Preschool Grants	84.173	28-12-P1-40		113,033
Career and Technical Education - Basic Grants to States	84.048	28-12-02-40		277,079
Migrant Education - Coordination Program	84.144	28-11-M4-40		3,690
Safe and Drug-Free Schools and Communities - State Grants	84.186	28-11-70-40		4,580
Education for Homeless Children and Youth	84.196	28-12-H1-40	49,948	
		28-10-H1-40-C	3,820	
		28-11-H1-40	<u>18,925</u>	72,693
Twenty-First Century Community Learning Centers	84.287	28-12-C6-40		313,763
Educational Technology State Grants	84.318	28-11-14-40		39,149

(Continued)



**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2012**

<b>Federal Grantor/ Pass-Through Grantor/ Program Name</b>	<b>CFDA Number</b>	<b>Pass-through Grant Number</b>		<b>Expenditures</b>
Advanced Placement Program	84.330	28-11-26-40		1,539
English Language Acquisition Grants	84.365	28-11-60-40	97,423	
		28-11-S3-40	11,468	108,891
Improving Teacher Quality State Grants	84.367	28-12-50-40		1,585,598
Education Jobs Fund	84.410	28-11-EI-40		1,530,014
<b>Total United States Department of Education</b>				<b>18,776,359</b>
<b>United States Department of Health and Human Services</b>				
Passed through Louisiana Department of Social Services and Louisiana State University				
Temporary Assistance for Needy Families	93.558	28-12-36-40	2,384,269	
		28-12-JS-40	50,900	2,435,169
Passed through Louisiana School Board Association				
ARRA - Prevention and Wellness - State, Territories and Pacific Islands	93.723	N/A		8,500
<b>Total United States Department of Health and Human Services</b>				<b>2,443,669</b>
<b>Total Expenditures of Federal Awards</b>				<b>\$ 31,762,309</b>

**Notes:**

The schedule of expenditures of federal awards was prepared on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Rapides Parish School Board's accounting policies.

No federal funds were awarded to subrecipients during the year ended June 30, 2012.

See Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2012**

**Section I – Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> None Reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<i>Management's Corrective Action Plan</i>	See Attached
<i>Management's Summary Schedule of Prior Audit Findings</i>	See Attached
<i>Memorandum of Recommendations and Other Comments</i>	None Issued

**Federal Awards**

Internal control over major programs:	
Material weaknesses identified?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None Reported
Type of auditor's report issued on compliance with major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2012**

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, and 10.559	School Lunch and Breakfast Cluster
84.010	Title I Cluster

Dollar threshold used to distinguish  
between Type A and Type B programs: \$ 952,869

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

## **Section II – Financial Statement Findings**

### **Finding 2012-01: Inadequate Control of School Activity Funds**

**Criteria:** The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures. In addition, in accordance with Louisiana law, government entities are prohibited from paying sales tax on purchases made.

**Condition and Context:** Three schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual for the fiscal year ended June 30, 2012. Two of the three schools were found to be noncompliant with a few of the School Board's policies and procedures. The following is a brief description of the findings noted while testing samples of transactions at the respective school locations:

1) Alexandria Middle Magnet

- Sixteen out of the one-hundred one Teacher Daily Deposit Slips tested were not initialed by the student.
- The majority of the fundraising forms were not filled out correctly or not filled out at all. It is School Board policy that all fundraising forms be properly completed and kept on file.
  - Two final fundraising reports were not filled out correctly.
  - Two did not have the final fundraising report at all.
- Six monthly concession stand inventory forms were not signed by the principal of the school.

2) Tioga High School

- Thirty-three out of one-hundred sixty-three Teacher Daily Deposit Slips tested were not initialed by the student.
- Ten store receipts/invoices showed sales tax having been paid. A total of \$177.20 in sales tax was paid.
- Eleven purchase orders were dated after the date of the store receipt.

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2012**

**Recommendation:** We have seen significant improvement in the schools over the last three years. We recommend that all of the schools follow the Policies and Procedures Manual as it relates to the following:

- 1) All teacher daily deposit slips should be initialed by the student when money is collected.
- 2) Sales tax should not be paid.
- 3) All disbursements should be approved before the purchase is made.
- 4) Canteen inventory forms should be signed by the principal of the school according to School Board policy.
- 5) Fundraiser forms should be completed properly and approved by the principal prior to the fundraiser, and supporting documentation should be retained.
- 6) Fundraising requirements should be reviewed by the finance department in order to clarify the fundraising procedures and reconciliation process. There should be a requirement for reconciliation, and the forms should be revamped to include a variety of fundraisers.

**Management's response:** See Management's Corrective Action Plan.

**Finding 2012-02: Recording of Long-term Debt Payments**

**Criteria:** An objective of internal controls is to provide management with reasonable assurance that transactions are recorded properly. In order to properly record all transactions related to debt, complete bond covenant documents should be obtained.

**Condition and Context:** Based on information requested and obtained on two Qualified School Construction Bonds issued in prior years, School Board personnel has recorded annual payments as a reduction in the outstanding principal balances. In conducting our audit this year, we obtained information from the fiscal agent of these bonds indicating that the annual payments being made were satisfying requirements of a sinking fund. The bonds will be paid in full in one lump sum upon maturity from the accumulated balances in the sinking funds. Therefore, annual payments to the fiscal agent should be recorded as restricted assets as opposed to expenditures in the year paid.

**Recommendation:** We recommend that all future payments on Qualified School Construction Bonds be recorded as restricted cash held with a fiscal agent and be accounted for in separate debt service funds.

**Management's response:** See Management's Corrective Action Plan.

**Rapides Parish School Board  
Alexandria, Louisiana  
Management's Corrective Action Plan  
Year Ended June 30, 2012**

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2012.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP  
P.O. Box 13200  
Alexandria, LA 71315-3200

Audit Period: July 01, 2011 - June 30, 2012

**Finding 2012-01: Inadequate Control of School Activity Funds**

Condition: Two schools were found to be noncompliant with a few of the School Board's policies and procedures as presented in our School Activity Funds - Policies and Procedures Manual.

Recommendation: It was recommended that staff follow policies established in the School Activity Funds - Policies and Procedures Manual. It was also recommended that we consider revising the policy manual.

Corrective action planned: In an effort to emphasize the importance of following the guidelines as listed in the School Activity Funds – Policies and Procedures, a copy of this Audit Finding will be given to each principal at the January principals' meeting. The Central Office Staff will continue to conduct training meetings for new principals and secretaries. In these training meetings, the audit results will be discussed and guidance will be given on how to prevent these audit findings in future years. The Central Office staff is in the process of gathering information and suggestions for any changes which need to be made in order to update the School Activity Funds Manual. A committee of principals has been selected to meet with staff and discuss any necessary changes and suggestions. In addition, each principal and secretary will be informed that any violations of these policies and procedures listed in the manual could result in disciplinary action.

Anticipated completion date: The staff will address the current audit findings with the principals at the January principals' meeting. The first meeting of the committee of principals will be held in late January. The Policies and Procedures Manual will be reviewed by the committee and revised if necessary by the end of April. The mandatory training session to go over the revised manual for both principals and school secretaries will be in June.

**Finding 2012-02: Recording of Long-term Debt Payments**

Condition: Payments made on two Qualified School Construction Bonds were improperly recorded based on the information we were given.

Recommendation: It was recommended that all future payments on Qualified School Construction Bonds be recorded as restricted cash held with a fiscal agent and be accounted for in separate debt service funds.

Corrective action planned: The accounting staff has been instructed that all payments for long-term debt principal of Qualified School Construction Bonds (QSCB) should be recorded as payments into a sinking fund and recorded as restricted cash in a debt retirement fund.

**Rapides Parish School Board  
Alexandria, Louisiana  
Management's Corrective Action Plan  
Year Ended June 30, 2012**

Anticipated completion date: Beginning December 10, 2012, all principal payments for QSCB bonds will be recorded as transfer into a debt retirement fund account listed as restricted cash for payment of the debt at maturity. In addition, staff has made the necessary journal entries to correct any payments made during the period of July 1, 2012 and December 10, 2012.

Respectfully submitted,

Elizabeth A. Domite, CPA, CLSBA  
Finance Director  
ED/idi

**Rapides Parish School Board  
Alexandria, Louisiana  
Management's Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2012**

**Finding 2011-01: Inadequate Control of School Activity Funds**

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

The following three schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: Peabody Montessori Elementary, Pineville Junior High, and Oak Hill High.

Status: Resolved for these schools.

# **Rapides Parish School Board**

## **Agreed-Upon Procedures Report on School Board Performance Measures**

**June 30, 2012**



# Rapides Parish School Board

June 30, 2012

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**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

Rapides Parish School Board  
Alexandria, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Rapides Parish School Board (RPSB) and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Rapides Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). Management of Rapides Parish School Board is responsible for its performance and statistical data. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources  
(Schedule 1)**

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
  - Total General Fund Instructional Expenditures,
  - Total General Fund Equipment Expenditures,
  - Total Local Taxation Revenue,
  - Total Local Earnings on Investment in Real Property,
  - Total State Revenue in Lieu of Taxes,

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EVELYN BENFROW, C.P.A.  
ERNEST F. SASSER, C.P.A.





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Alexandria, Louisiana

- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

The following differences were noted:

Some amounts were classified in different expenditure or revenue accounts when compared to the state definitions. The following expenditures and revenues were reported as detailed below:

Account:	<u>Amount</u>	<u>Account per RPSB</u>	<u>Proper Account per Definition</u>
Gifted and Talented Coordinator	\$ 3,403	Other Instructional Activities	Other Instructional Staff Activities
Stipend Pay - Gifted and Talented	3,300	Other Instructional Activities	Other Instructional Staff Activities
Psychological Counseling And Travel	16,852	Instructional Staff Services	Pupil Support Activities
Other Instructional Program Textbooks	2,027	Employee Benefits	Instructional Materials and Supplies
Debt Service Tax – Penalties and Interest	30,418	Debt Service Ad Valorem Tax	Not Included in State Definitions

**Education Levels of Public School Staff (Schedule 2)**

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to the School Board supporting payroll records as of October 1, 2011.



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Alexandria, Louisiana

No differences were noted.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

No differences were noted.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2011, and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

No differences were noted.

**Number and Type of Public Schools (Schedule 3)**

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

No differences were noted.

**Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers (Schedule 4)**

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2011, and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

No differences were noted.

**Public School Staff Data: Average Salaries (Schedule 5)**

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the



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individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

No differences were noted.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

No differences were noted.

**Class Size Characteristics (Schedule 6)**

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1, 2011, roll books for those classes and determined if the class was properly classified on the schedule.

All classes in the sample tested above were properly classified. However, according to Schedule 6, four elementary classes, five middle/junior high classes, and eleven high school classes were over the maximum enrollment limit for grades 4-12 (33 students).

**Louisiana Educational Assessment Program (LEAP) (Schedule 7)**

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Rapides Parish School Board.

No differences were noted.

**Graduation Exit Examination (GEE) (Schedule 8)**

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Rapides Parish School Board.

No differences were noted.



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Alexandria, Louisiana

**iLEAP Tests (Schedule 9)**

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Rapides Parish School Board.

No differences were noted.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of Rapides Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

November 16, 2012

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)  
As of and for the Year Ended June 30, 2012**

**Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources**

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

**Schedule 2 - Education Levels of Public School Staff**

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's; Bachelor's; Master's; Master's + 30; Specialist in Education; and Ph. D or Ed. D degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 3 - Number and Type of Public Schools**

This schedule includes the number of elementary, middle/junior high, secondary, and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 4 - Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers**

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 5 - Public School Staff Data: Average Salaries**

This schedule includes average classroom teachers salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 6 - Class Size Characteristics**

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

**Schedule 7 - Louisiana Educational Assessment Program (LEAP)**

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Rapides Parish School Board  
Alexandria, Louisiana  
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)  
As of and for the Year Ended June 30, 2012**

**Schedule 8 - Graduation Exit Examination (GEE)**

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Schedule 9 - iLEAP Tests**

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7, and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large representative sample of students in the same grade from the entire nation. This schedule includes three years of data.



**Rapides Parish School Board  
Alexandria, Louisiana  
General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2012**

**Schedule 1**

	<b>Column A</b>	<b>Column B</b>
<b><u>General Fund Instructional and Equipment Expenditures</u></b>		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$ 70,063,192	
Other Instructional Staff Activities	6,611,701	
Instructional Staff Employee Benefits	38,289,089	
Purchased Professional and Technical Services	57,333	
Instructional Materials and Supplies	1,287,405	
Instructional Equipment	14,546	
Total Teacher and Student Interaction Activities		\$ 116,323,266
Other Instructional Activities		428,804
Pupil Support Services	9,544,304	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services		9,544,304
Instructional Staff Services	4,856,959	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		4,856,959
School Administration	11,738,242	
Less: Equipment for School Administration	-	
Net School Administration		11,738,242
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$ 142,891,575</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		<u>\$ 5,704</u>
<b><u>Certain Local Revenue Sources</u></b>		
Local Taxation Revenue:		
Constitutional Ad Valorem Taxes		\$ 3,081,398
Renewable Ad Valorem Tax		20,410,313
Debt Service Ad Valorem Tax		8,724,924
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		746,906
Sales and Use Taxes		35,861,372
Total Local Taxation Revenue		<u>\$ 68,824,913</u>
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$ 14,498
Earnings from Other Real Property		360
Total Local Earnings on Investment in Real Property		<u>\$ 14,858</u>
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$ 132,093
Revenue Sharing - Other Taxes		780,541
Revenue Sharing - Excess Portion		-
Other Revenue in Lieu of Taxes		-
Total State Revenue in Lieu of Taxes		<u>\$ 912,634</u>
Nonpublic Textbook Revenue		<u>\$ 57,852</u>
Nonpublic Transportation Revenue		<u>\$ -</u>

**Rapides Parish School Board  
Alexandria, Louisiana  
Education Levels of Public School Staff  
As of October 1, 2011**

**Schedule 2**

<b>Category</b>	<b>Full-Time Classroom Teachers</b>				<b>Principals &amp; Assistant Principals</b>			
	<b>Certified</b>		<b>Uncertified</b>		<b>Certified</b>		<b>Uncertified</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
Less than a Bachelor's Degree	-	- %	-	- %	-	- %	-	- %
Bachelor's Degree	1,197	73.88	26	89.66	-	-	-	-
Master's Degree	322	19.88	3	10.34	61	58.66	-	-
Master's Degree + 30	89	5.49	-	-	38	36.54	-	-
Specialist in Education	9	0.56	-	-	3	2.88	-	-
Ph. D or Ed. D	3	0.19	-	-	2	1.92	-	-
<b>Total</b>	<b>1,620</b>	<b>100.00 %</b>	<b>29</b>	<b>100.00 %</b>	<b>104</b>	<b>100.00 %</b>	<b>-</b>	<b>- %</b>

**Rapides Parish School Board  
Alexandria, Louisiana  
Number and Type of Public Schools  
For the Year Ended June 30, 2012**

**Schedule 3**

<u><b>Type</b></u>	<u><b>Number</b></u>
Elementary	31
Middle/Jr. High	5
Secondary	9
Combination	3
<b>Total</b>	<u><u>48</u></u>

Note: Schools opened or closed during the fiscal year are included in this schedule.

**Rapides Parish School Board  
Alexandria, Louisiana  
Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers  
As of October 1, 2011**

**Schedule 4**

	<b>0-1 Yr.</b>	<b>2-3 Yrs.</b>	<b>4-10 Yrs.</b>	<b>11-14 Yrs.</b>	<b>15-19 Yrs.</b>	<b>20-24 Yrs.</b>	<b>25+ Yrs.</b>	<b>Total</b>
Assistant Principals	-	-	8	4	7	4	15	38
Principals	-	-	9	3	12	15	27	66
Classroom Teachers	217	157	420	210	225	146	274	1,649
<b>Total</b>	<b>217</b>	<b>157</b>	<b>437</b>	<b>217</b>	<b>244</b>	<b>165</b>	<b>316</b>	<b>1,753</b>

**Rapides Parish School Board  
Alexandria, Louisiana  
Public School Staff Data: Average Salaries  
For the Year Ended June 30, 2012**

**Schedule 5**

	<u><b>All Classroom Teachers</b></u>	<u><b>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</b></u>
Average Classroom Teachers Salary Including Extra Compensation	\$ 42,520	\$ 51,967
Average Classroom Teachers Salary Excluding Extra Compensation	\$ 40,981	\$ 40,438
Number of Teacher Full-Time Equivalents (FTE's) used in Computation of Average Salaries	1,665	1,589

Note: Figures reported include all sources of funding (i. e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

**Rapides Parish School Board  
Alexandria, Louisiana  
Class Size Characteristics  
As of October 1, 2011**

**Schedule 6**

<b>School Type</b>	<b>Class Size Range</b>							
	<b>1-20</b>		<b>21-26</b>		<b>27-33</b>		<b>34+</b>	
	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>
Elementary	62.11 %	2,644	35.12 %	1,495	2.68 %	114	0.09 %	4
Elementary Activity Classes	58.17	719	37.62	465	3.16	39	1.05	13
Middle/Jr. High	39.60	377	33.93	323	25.95	247	0.53	5
Middle/Jr. High Activity Classes	38.85	61	17.20	27	19.75	31	24.20	38
High	57.73	2,570	22.62	1,007	19.41	864	0.25	11
High Activity Classes	79.12	894	13.27	150	4.78	54	2.83	32
Combination	70.36	387	24.91	137	4.73	26	-	-
Combination Activity Classes	58.70	54	30.43	28	6.52	6	4.35	4

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Louisiana Educational Assessment Program (LEAP)**  
**For the Year Ended June 30, 2012**

Schedule 7

District Achievement Level Results		English Language Arts				Mathematics			
Students	Grade 4	2012		2011		2012		2011	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Advanced		112	5.77 %	126	6.02 %	167	8.58 %	184	8.80 %
Mastery		423	21.78	466	22.28	387	19.89	418	19.99
Basic		865	44.54	945	45.17	828	42.55	948	45.34
Approaching Basic		340	17.51	381	18.21	347	17.81	316	15.11
Unsatisfactory		202	10.40	174	8.32	217	11.15	225	10.76
Total		1,942	100.00 %	2,092	100.00 %	1,946	100.00 %	2,091	100.00 %
District Achievement Level Results		Science				Social Studies			
Students	Grade 4	2012		2011		2012		2011	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Advanced		135	6.94 %	80	3.83 %	55	2.83 %	108	5.17 %
Mastery		320	16.46	329	15.74	324	16.68	368	17.62
Basic		809	41.52	993	47.51	934	48.07	1,081	51.75
Approaching Basic		504	25.93	514	24.59	358	18.42	339	16.23
Unsatisfactory		176	9.05	174	8.33	272	14.00	193	9.23
Total		1,944	100.00 %	2,090	100.00 %	1,943	100.00 %	2,089	100.00 %
District Achievement Level Results		English Language Arts				Mathematics			
Students	Grade 8	2012		2011		2012		2011	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Advanced		63	3.88 %	84	5.30 %	61	3.77 %	47	2.97 %
Mastery		323	19.90	290	18.31	69	4.26	63	3.98
Basic		712	43.87	645	40.72	858	53.00	807	50.95
Approaching Basic		442	27.23	449	28.35	401	24.77	379	23.93
Unsatisfactory		83	5.12	116	7.32	230	14.20	288	18.17
Total		1,623	100.00 %	1,584	100.00 %	1,619	100.00 %	1,584	100.00 %
District Achievement Level Results		Science				Social Studies			
Students	Grade 8	2012		2011		2012		2011	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Advanced		42	2.60 %	19	1.20 %	24	1.49 %	28	1.64 %
Mastery		316	19.58	253	15.98	259	16.06	158	9.99
Basic		591	36.62	590	37.27	770	47.74	727	45.95
Approaching Basic		488	29.00	428	27.04	356	22.07	418	26.42
Unsatisfactory		197	12.20	293	18.51	204	12.64	253	16.00
Total		1,614	100.00 %	1,583	100.00 %	1,613	100.00 %	1,582	100.00 %

**Rapides Parish School Board**  
**Alexandria, Louisiana**  
**Graduation Exit Examination (GEE)**  
**For the Year Ended June 30, 2012**

Schedule 8

District Achievement Level Results		English Language Arts				Mathematics			
		2012		2011		2012		2011	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>									
Advanced			%	16	1.08 %		%	126	8.54 %
Mastery				156	10.56			205	13.89
Basic				691	46.78			578	39.16
Approaching Basic				361	24.44			265	17.95
Unsatisfactory				253	17.14			302	20.46
Total		-	%	1,477	100.00 %	-	%	1,476	100.00 %
<b>Grade 11</b>									
Advanced									
Mastery									
Basic									
Approaching Basic									
Unsatisfactory									
Total									

District Achievement Level Results		Science				Social Studies			
		2012		2011		2012		2011	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>									
Advanced		82	6.19 %	56	4.41 %	22	1.66 %	15	1.18 %
Mastery		255	19.26	240	18.91	119	8.98	129	10.16
Basic		500	37.76	515	40.58	675	50.94	637	50.16
Approaching Basic		295	22.29	264	20.80	295	22.26	276	21.73
Unsatisfactory		192	14.50	194	15.30	214	16.16	213	16.77
Total		1,324	100.00 %	1,269	100.00 %	1,325	100.00 %	1,270	100.00 %
<b>Grade 11</b>									
Advanced									
Mastery									
Basic									
Approaching Basic									
Unsatisfactory									
Total									



**Rapides Parish School Board  
Alexandria, Louisiana  
/LEAP Tests  
For the Year Ended June 30, 2012**

**Schedule 9  
(Continued)**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 3</b>								
Advanced	103	5.27 %	133	6.80 %	72	3.68 %	57	2.92 %
Mastery	421	21.53	367	18.77	341	17.44	337	17.24
Basic	763	39.03	769	39.34	793	40.56	852	43.58
Approaching Basic	368	18.82	394	20.15	496	25.37	393	20.10
Unsatisfactory	300	15.35	292	14.94	253	12.95	316	16.16
Total	1,955	100.00 %	1,955	100.00 %	1,955	100.00 %	1,955	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 5</b>								
Advanced	99	5.81 %	179	10.49 %	72	4.22 %	156	9.15 %
Mastery	413	24.24	291	17.07	379	22.23	300	17.61
Basic	799	46.89	779	45.69	753	44.16	815	47.83
Approaching Basic	286	16.78	238	13.96	389	22.82	281	16.49
Unsatisfactory	107	6.28	218	12.79	112	6.57	152	8.92
Total	1,704	100.00 %	1,705	100.00 %	1,705	100.00 %	1,704	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 6</b>								
Advanced	89	5.46 %	78	4.79 %	38	2.33 %	167	10.26 %
Mastery	361	22.15	245	15.02	318	19.52	217	13.33
Basic	810	49.69	809	49.60	742	45.55	744	45.70
Approaching Basic	269	16.50	299	18.33	411	25.23	318	19.53
Unsatisfactory	101	6.20	200	12.26	120	7.37	182	11.18
Total	1,630	100.00 %	1,631	100.00 %	1,629	100.00 %	1,628	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2010		2010		2010		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>								
<b>Grade 7</b>								
Advanced	84	5.50 %	63	4.12 %	40	2.62 %	26	1.71 %
Mastery	239	15.63	150	9.80	227	14.88	178	11.71
Basic	720	47.09	772	50.46	633	41.48	768	50.53
Approaching Basic	358	23.41	321	20.98	460	30.14	332	21.84
Unsatisfactory	128	8.37	224	14.64	166	10.88	216	14.21
Total	1,529	100.00 %	1,530	100.00 %	1,526	100.00 %	1,520	100.00 %

District Achievement Level Results	English Language Arts		Mathematics	
	2010		2010	
	Number	Percent	Number	Percent
<b>Students</b>				
<b>Grade 9</b>				
Advanced	38	2.28 %	89	5.34 %
Mastery	220	13.18	131	7.85
Basic	803	48.11	757	45.38
Approaching Basic	459	27.50	341	20.44
Unsatisfactory	149	8.93	350	20.99
Total	1,669	100.00 %	1,668	100.00 %

**Rapides Parish School Board  
Alexandria, Louisiana  
/LEAP Tests  
For the Year Ended June 30, 2012**

**Schedule 9  
(Continued)**

<b>District Achievement Level Results</b>	<b>English Language Arts</b>		<b>Mathematics</b>		<b>Science</b>		<b>Social Studies</b>	
	<b>2011</b>		<b>2011</b>		<b>2011</b>		<b>2011</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
<b>Students</b>								
<b>Grade 3</b>								
Advanced	91	4.90 %	127	6.85 %	81	4.37 %	72	3.89 %
Mastery	387	20.85	315	16.99	280	15.12	293	15.82
Basic	779	41.97	787	42.45	745	40.23	778	42.01
Approaching Basic	355	19.13	313	16.88	518	27.97	381	20.57
Unsatisfactory	244	13.15	312	16.83	228	12.31	328	17.71
Total	1,856	100.00 %	1,854	100.00 %	1,852	100.00 %	1,852	100.00 %

<b>District Achievement Level Results</b>	<b>English Language Arts</b>		<b>Mathematics</b>		<b>Science</b>		<b>Social Studies</b>	
	<b>2011</b>		<b>2011</b>		<b>2011</b>		<b>2011</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
<b>Students</b>								
<b>Grade 5</b>								
Advanced	80	4.51 %	148	8.33 %	114	6.42 %	106	5.97 %
Mastery	388	21.87	246	13.86	356	20.03	327	18.40
Basic	783	44.14	841	47.38	718	40.41	795	44.74
Approaching Basic	358	20.18	277	15.61	418	23.52	323	18.18
Unsatisfactory	165	9.30	263	14.82	171	9.62	226	12.71
Total	1,774	100.00 %	1,775	100.00 %	1,777	100.00 %	1,777	100.00 %

<b>District Achievement Level Results</b>	<b>English Language Arts</b>		<b>Mathematics</b>		<b>Science</b>		<b>Social Studies</b>	
	<b>2011</b>		<b>2011</b>		<b>2011</b>		<b>2011</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
<b>Students</b>								
<b>Grade 6</b>								
Advanced	65	3.79 %	150	8.77 %	73	4.26 %	186	10.85 %
Mastery	344	20.08	184	10.74	271	15.81	281	16.39
Basic	898	52.42	872	50.90	845	49.30	755	44.05
Approaching Basic	288	16.81	275	16.05	407	23.75	306	17.85
Unsatisfactory	118	6.90	232	13.54	118	6.88	186	10.86
Total	1,713	100.00 %	1,713	100.00 %	1,714	100.00 %	1,714	100.00 %

<b>District Achievement Level Results</b>	<b>English Language Arts</b>		<b>Mathematics</b>		<b>Science</b>		<b>Social Studies</b>	
	<b>2011</b>		<b>2011</b>		<b>2011</b>		<b>2011</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
<b>Students</b>								
<b>Grade 7</b>								
Advanced	88	5.39 %	60	3.68 %	26	1.59 %	32	1.96 %
Mastery	285	17.46	154	9.45	235	14.40	196	12.01
Basic	806	49.39	822	50.43	755	46.26	850	52.08
Approaching Basic	343	21.02	373	22.88	431	26.41	333	20.40
Unsatisfactory	110	6.74	221	13.56	185	11.34	221	13.55
Total	1,632	100.00 %	1,630	100.00 %	1,632	100.00 %	1,632	100.00 %

<b>District Achievement Level Results</b>	<b>English Language Arts</b>		<b>Mathematics</b>	
	<b>2011</b>		<b>2011</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
<b>Students</b>				
<b>Grade 9</b>				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				

Please note that the grade 9 iLEAP has been dropped by the Department of Education; everything at that level was moved to the end of course testing. The Department of Education will be reviewing End of Course Testing and its potential inclusion for Assurance purposes in time for Assurance submissions next year.

**Rapides Parish School Board  
Alexandria, Louisiana  
iLEAP Tests  
For the Year Ended June 30, 2012**

**Schedule 9  
(Concluded)**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	98	5.33 %	164	8.91 %	76	4.13 %	24	1.31 %
Mastery	443	24.09	373	20.26	363	19.76	401	21.84
Basic	695	37.79	713	38.73	734	39.96	703	38.29
Approaching Basic	344	18.71	320	17.38	452	24.61	386	21.02
Unsatisfactory	259	14.08	271	14.72	212	11.54	322	17.54
Total	1,839	100.00 %	1,841	100.00 %	1,837	100.00 %	1,836	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	94	5.23 %	148	8.22 %	111	6.17 %	163	9.07 %
Mastery	390	21.69	248	13.79	373	20.73	318	17.68
Basic	822	45.72	868	48.25	697	38.74	792	44.02
Approaching Basic	326	18.13	276	15.34	472	26.24	324	18.01
Unsatisfactory	166	9.23	259	14.40	146	8.12	202	11.22
Total	1,798	100.00 %	1,799	100.00 %	1,799	100.00 %	1,799	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	94	5.15 %	112	6.13 %	68	3.72 %	183	10.01 %
Mastery	339	18.57	259	14.18	326	17.82	244	13.35
Basic	898	49.18	912	49.95	823	45.00	763	41.74
Approaching Basic	361	19.77	258	14.13	408	22.31	394	21.55
Unsatisfactory	134	7.33	285	15.61	204	11.15	244	13.35
Total	1,826	100.00 %	1,826	100.00 %	1,829	100.00 %	1,828	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	89	5.25 %	97	5.72 %	39	2.30 %	66	3.91 %
Mastery	290	17.11	192	11.31	328	19.40	258	15.28
Basic	837	49.38	825	48.62	690	40.80	813	48.16
Approaching Basic	369	21.77	368	21.69	467	27.62	345	20.44
Unsatisfactory	110	6.49	215	12.66	167	9.88	206	12.21
Total	1,695	100.00 %	1,697	100.00 %	1,691	100.00 %	1,688	100.00 %

District Achievement Level Results	English Language Arts		Mathematics	
	2012		2012	
Students	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced				
Mastery				
Basic				
Approaching Basic				
Unsatisfactory				
Total				

Please note that the grade 9 iLEAP has been dropped by the Department of Education; everything at that level was moved to the end of course testing. The Department of Education will be reviewing End of Course Testing and its potential inclusion for Assurance purposes in time for Assurance submissions next year.

**Rapides Parish School Board  
Alexandria, Louisiana  
Management's Corrective Action Plan  
Year Ended June 30, 2012**

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2012.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP  
P.O. Box 13200  
Alexandria, LA 71315-3200

Audit Period: July 01, 2011 - June 30, 2012

**Agreed – Upon Procedures Report – Schedule 1**

The accounting staff has been informed of the improper classification of the expenditures listed in Schedule 1 and has been instructed to refer to the new LAUGH handbook to assure that expenditures are properly classified and charged to the proper accounting code. The District implemented the new LAUGH guide for the 2011-2012 year, and staff is constantly reviewing expenditures for proper coding in an effort to eliminate the subjective decisions in recording expenditures. In addition, staff has consulted with Louisiana Department of Education staff to receive guidance in the coding of specific expenditures which may not clearly be defined and may roll up into another expenditure for AFR reporting.

**Agreed – Upon Procedures Report – Schedule 6**

The Central Office will continue to monitor the size of classes at all schools in order to prevent classes from exceeding the maximum number of students. At the time that the Central Office becomes aware that a class exceeds the limit, the District will add an additional class to reduce the number of students or ask the Department of Education for a waiver of the class size maximum. However, the addition of a new class will be based on availability of funds. Over the past several years, the District has improved on indentifying classes over the size limit and will continue to monitor classroom size in an effort to eliminate this issue.

Respectfully submitted,

Elizabeth A. Domite, CPA, CLSBA  
Finance Director  
ED/idi